



NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

Certificate of Membership
Associate Certified Public Accountant

This is to certify that
Rose Otaru

having complied with conditions of membership under
the Auditors and Accountants (Registration) Act, 1972
is on this **23rd** *day of* **Dec** *20* **13**

admitted as an

Associate Certified Public Accountant

Given under the seal of the Board
on this **24th** *day of* **Dec** *20* **13**

AA

SECRETARY TO THE BOARD

[Signature]

CHAIRMAN

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NBAA
THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS
TANZANIA

Certificate of Completion of the
CERTIFIED PUBLIC ACCOUNTANT [CPA (T)] EXAMINATIONS



This is to certify that

Rosa Otaru

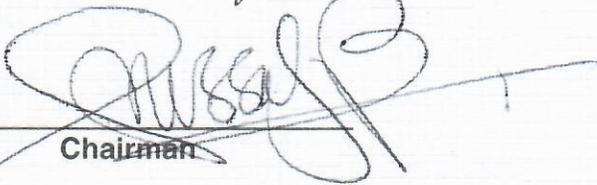
has successfully completed the

CERTIFIED PUBLIC ACCOUNTANT
Examination requirements of the Board in

May 2009

*and is now required to undergo a three years work experience
before being eligible for full membership of the profession.*

Given on this 17th day of October, 2009


Chairman



Executive Director

