

FELLOW CERTIFICATE

This is to certify that

was admitted as a

Fellow

of the

Institute of Public Accountants

Given at Melbourne, Australia under the common seal of the IPA

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Julie Williams IPA Group President

Prof. Andrew Conway IPA Group CEO

Admitted to membership on

INSTITUTE OF PUBLIC

This certificate is issued subject to the Constitution of the IPA and remains the property of the IPA. This certificate is only valid with current financial membership.