

# The Institute of Chartered Accountants

## of Nigeria



### Certificate of Membership

This is to Certify that

**Joachim Aideh Akeue**

has this day been admitted an

**Associate of the Institute**

*Given under the Common Seal of the  
Institute of Chartered Accountants of Nigeria*

ACCURACY & INTEGRITY

*President*  
*Member of the Council*  
*Registrar*

Dated this 4th day of November, 2009

Certificate No.: AC No. 027217

This Certificate remains the property of the Institute