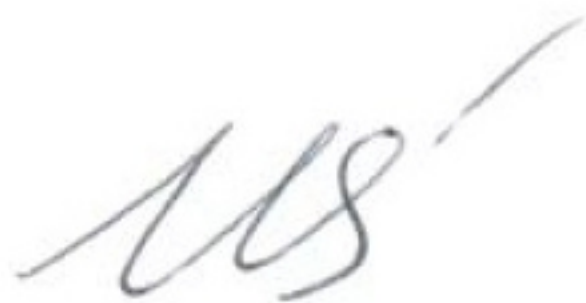


This is to acknowledge that

Jorge Payan

completed the training course

**Normas Internacionales de Información Financiera.
Traducción y adaptación de las NIIF.**



Helen Shepelenko
TRAINING COORDINATOR

