



HERIOT-WATT UNIVERSITY

EDINBURGH BUSINESS SCHOOL

I, the undersigned Secretary of the University, hereby certify that

Lai Yee Chow

*has duly completed an approved course of the
Graduate School of Business, has satisfied the examiners and has
been awarded this Certificate of Achievement in
Accounting*

Kirk R. Lumsden Head of the Business School

Peter L Wilson Secretary of the University

22nd January 2010