



The Institute of Chartered Accountants in Ireland

Incorporated by Royal Charter 14th May 1888

CERTIFICATE OF MEMBERSHIP

This is to certify that

John Byrne

is a FELLOW of the Institute

Given under the Common Seal of the Institute of Chartered Accountants in Ireland

This 31st day of January, 2005

Date of admission as Member

17, June 1994

Date of admission as Fellow

1, January 2005

Genevieve O'Rourke

John J. Murray

John J. Murray

Members of
the Council

Secretary



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