

Madrid, Spain

2th June 2011

To whom it may concern,

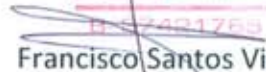
Hereby certify that Mr. **Conrad Garcia Rebollo** , Manager of **Lince Consulting**, identified with ID **36567** has prepared, developed and given Courses on Corporate Finance and Finance and Cost Analysis for **Escuela de Negocios y Dirección** for the Multinationals Companies **ABENGOA** and **AQUALIA** .

The total duration of the courses has been of 64 hours.

During the execution of the assignment, Mr. Garcia has successfully satisfied the objectives of the work.

Sincerely,




Francisco Santos Villarón

MADRID.C/Valverde nº 13.CP.28004

SALAMANCA. C/Peña de Francia 1.CP.37007

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