

The ACCA logo consists of the letters 'ACCA' in a bold, white, sans-serif font, centered within a solid black square.

This is to certify that

*Harney Nolan Business Advisors
(Carlow)*

has received the award of

**ACCA Approved Employer –
trainee development, gold level**

in recognition of the support provided to ACCA trainees and affiliates working
towards the ACCA Professional Scheme.

Approval Valid From: 25/02/09
Reference No: 10666764

A handwritten signature in black ink, appearing to read 'Kevin Kernan', written in a cursive style.

Kevin Kernan
Head of ACCA Ireland