



Date: 26 of May 2008
Ramallah-Palestine

Recommendation letter

To whom it may Concern

Dear Sir,

Talal Abu-Ghazaleh & Co. International (TAGI) has implemented the training program of international Financial Reporting Standards (IFRS) & International Standards on Auditing for the Members of Palestinian Association of Certified Public Accountants. We have observed that TAGI's has a wide experience in implementing training programs, TAGI team has successfully implemented the training program therefore we highly recommend them to implement your training program as we expect them to be a great addition to your achievement.

Sincerely yours,

Palestinian Association of Certified Public Accountants

**PACPA President
Akram Hassounch**

