

LIFE ORIENTATIONS THEORY AND PRACTICE

THIS IS TO CERTIFY THAT

Inken Risse

having satisfactorily completed the appropriate level of training

is duly licensed as a LIFO Analyst

and is entitled to

all rights and privileges so conferred.

March 4, 2001

Date

G00375

Number

Allan Katcher President,

ALLAN KATCHER INTERNATIONAL, INC.
Directors of Overseas LIFO® Programs