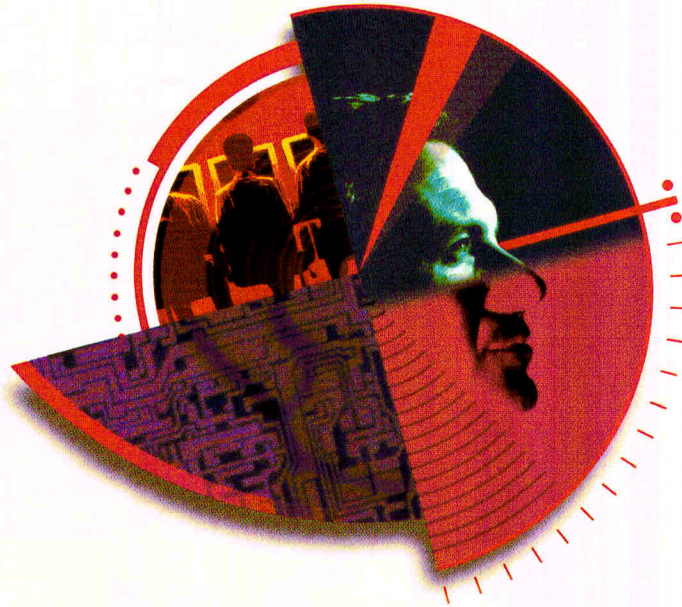




# Certified

## CONSULTANT



We hereby confirm that

**Bernhard Bugelmüller**  
**S & P Unternehmensberatung GmbH**

is certified as an

**SAP R/3 Application Consultant**  
**'ABAP Workbench'**  
**System R/3, Release 4.0**

Certificate ID: 0000870960  
Certified on: March 12, 1999

Walldorf, April 21, 1999

Waldemar Weyhersmüller  
SAP Partner Academy  
SAP AG, Neurottstr. 16, 69190 Walldorf