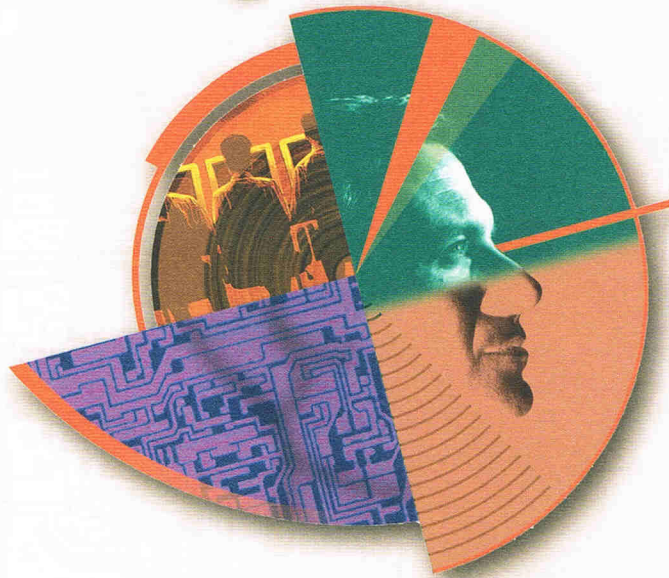




Certificate



We hereby confirm that
**Ernst Sakewitz
KPMG Consulting GmbH**
is certified as an
**Application Consultant
'Accounting and Controlling'**
for SAP System R/3, Release 3.x

Certificate ID: 0001013150
Certified on: January 30, 1999

Walldorf, May 08, 2000

Waldemar Weyhermüller
SAP AG

This certificate is valid for the person indicated and only in conjunction
with the company listed above. It is non-transferable.