

# **LHP** Lehmann Hahn & Partner

## Steuerberatungsgesellschaft Uffenheim

LHP Lehmann Hahn & Partner Steuerberatungsgesellschaft Uffenheim  
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Ihr Zeichen:

Ihr Schreiben:

Unser Zeichen:

Wo/Ka

Tel.-Durchwahl:

09842/9838-25

Datum:

01.09.2003

### **Certification of a Practical Training in General Business Administration**

Mr. Alexander von Gosztony, resident in Bad Windsheim, Oberntiefer Str. 26, underwent a practical training in business administration in our office from 07-01-2003 to 08-31-2003. His training activities included his participation in elaborating annual balance sheets of different types of companies. His tasks focussed on the evaluation of fixed assets and invested capital, of accounts receivable and liabilities, the evaluation of reserves as well as active and passive deferrals. It furthermore was his job to control essential items of profit-and-loss-accounts and to calculate the interests of capital accounts.

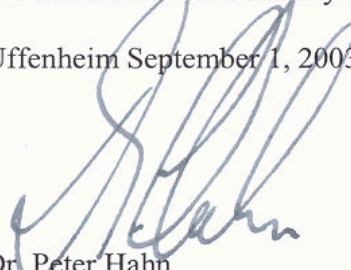
Also, Mr. von Gosztony determined the profits for smaller companies according to § 4, p. 3 EStG. Due to his quick intellectual grasp and good disposition to learn, Mr. von Gosztony was able during the last period of his training to draw up to a great extent on his own, the annual report of accounts of a corporation.

While working on the annual report of accounts, Mr. von Gosztony used the usual DATEV programmes. He is familiar with the basics of various computer-based software programmes.

We have come to appreciate Mr. von Gosztony as a hard working, friendly and obliging trainee. He quickly got into contact with our colleagues and integrated very well in his team. The results of his tasks he always presented in good order and clearly arranged. We were highly satisfied with his method of working.

We thank Mr. von Gosztony for his activities in our firm and wish him much success for his future.

Uffenheim September 1, 2003



Dr. Peter Hahn  
Wirtschaftsprüfer, Steuerberater  
Rechtsbeistand