



## TO WHOM IT MAY CONCERN

This is to certify that Mr. **Alwehaibi, Raed I.** has been enrolled in my class (Principles of cost and Managerial Accounting) for one semester at King Saud University, Riyadh, Saudi Arabia.

Mr. **Alwehaibi**, is a dedicated and hard working Young man. He has very high interest in completing his Master, and I am sure that he has the ability to undertake any research study and complete it successfully. Therefore, I strongly recommend him for the graduate program at your university.

Sincerely,  
**Dr. Yehia Khalil.**  
Associate Professors  
Accounting Department.  
King Saud University



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