

LETTER OF COMPLETION



certifies that

**Yann GEFROTIN,
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has participated in the educational activity titled

Smoking Linked to Flat Adenomas

on the Internet at <http://www.medscapecme.com>

October 13, 2010

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A handwritten signature in black ink that reads "Cyndi Grimes".

**Cyndi Grimes
Director, Continuing Medical Education
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