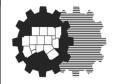


Certificate of Attendance

Joseph Waldron

INSTRUCTOR: Patrick Shinkle SPONSOR NUMBER: 010174



We are registered with the Texas State Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the board as to the quality of our CPE Program. In accordance with the standards of the National Registry of CPE Sponsors and the rules for CPE promulgated by the TSBPA, CPE credits have been granted based on a 50-minute hour.