

Plain-English Accounting

Certificate of Completion

Group Internet - Based Programs

This certificate is presented to:

| | Anne Cumming Participant's Name | g |
|--------------|-----------------------------------|---------------------------------|
| | For successfully comp | oleting: |
| The La | atest in Compensation and Benefit | s Accounting Webcast |
| | Course Title | |
| | 8/16/2018 Virtual, I e of Course | Based in San Francisco Location |
| Accounting | 1.0 | 1.0 |
| Subject Area | Approved CPE credit(s) | Earned CPE credit(s) |
| | Summer of 1 | |

For questions regarding CPE credit contact: Plain-English Accounting NASBA Sponsor ID 108422 Texas Sponsor ID 009590 3815 Interstate Court Montgomery, Alabama 36109 Phone: 334-260-2326

Susanne.richards@warrenaverett.com

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Your State Board is the final authority for the number of credit hours and the field of study allowed for a particular program.

Plain-English Accounting is registered with the National Association of State Boards of Accountancy [NASBA] as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of Accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registry sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org

