

**The Tidewater Chapter  
of  
The Virginia Society of Certified Public Accountants**

***CERTIFICATE OF COMPLETION***

**PARTICIPANT:** \_\_\_\_\_

**COURSE TITLE:** 2017 Required Ethics CPE for Virginia Registered CPAs

**SPEAKER:** Dr. Doug Ziegenfuss

**DATE OF COURSE:** Wednesday, August 16, 2017

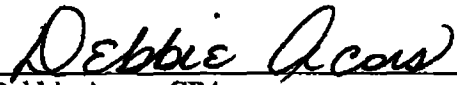
**CPE CREDIT HOURS:** 2 Hours

**LOCATION:** Old Dominion University Graduate Center, Peninsula  
Room 2235  
600 Butler Farm Road  
Hampton, VA 23666

**FIELD OF STUDY:** 2 Hours Virginia Required Ethics for 2017

**SPONSOR NAME:** Tidewater Chapter of the Virginia Society of CPAs

This is to certify that the individual listed above has satisfactorily completed the requirements of the course listed. This course is in compliance with the minimum standards required by the Virginia Board of Accountancy which requires sponsors to provide licensees a certificate of completion. CPE credits have been based on a fifty-minute hour. Note: It is the responsibility of the CPA certificate holder to retain evidence of satisfactory completion of CPE credit hours for a period of three years from the anniversary date of renewal.

  
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Debbie Acors, CPA  
Secretary  
Tidewater Chapter of the VSCPA