The Tidewater Chapter of The Virginia Society of Certified Public Accountants

CERTIFICATE OF COMPLETION

PARTICIPANT:

COURSE TITLE:

2015 Annual Specialized Knowledge Day

SPEAKERS:

Edward H. Mill, Scott N. Alperin, Dr. Robert

Holsworth,

David Messinger, John J. Almeter, Phil Walker,

Craig D. Bell

DATE OF COURSE:

Wednesday, October 21, 2015

CPE CREDIT HOURS:

8 Hours

LOCATION:

Chesapeake Conference Center

700 Conference Center Dr., Chesapeake, VA 23320

Chesapeake, VA 23320

FIELD OF STUDY:

Specialized Knowledge

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.

Angie L. Hetherington, CPA, CGMA

Secretary

Tidewater Chapter of the VSCPA