Certificate of Completion

presented to:

Ignacio Juna Abella

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Antonio L. Amador

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

12-7-2015 Date

Certificate of Completion

presented to:

Diane M. Annesser

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Rosa Arroyave

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Juan Bereijo

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Stanley E. Bilsker

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Andres Bolano Jr.

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Herminia Cepero

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Eduardo Diaz

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Yisel Diaz

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Ruth Diaz-Ozual

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Robert V. DiPauli

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Susan Elaluf

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Jeannie Espinosa

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Bruce Fitell

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Jeffrey A. Frantzman

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Claire Georgatos

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Gloria G. Gonzalez

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Charles Henriques

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

12-7-2015 Date

Certificate of Completion

presented to:

Barbara Hernandez

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Jose A. Hidalgo

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Harvey Judkowitz

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Bernard Kirschner

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Susan M. Lenner

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Ivan R. Llorente

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Carmen S. Lopez

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

12-7-2015 Date

Certificate of Completion

presented to:

Melissa Lopez

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Lina Luna

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Ronald O. Mackendree

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Andy Martinez

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Michael S. Mermelstein

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Alberto O. Negrin

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Sandra Patino

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Jose Colon Pinilla

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Evelyn Pintado

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Alejandro Raimundez

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Josefina Raimundez

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Debra Register

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

G. Troy Register III

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Kristine Register

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Jose A. Riesco

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Lynda T. Rimart

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Herman S. Rivas

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Julian A. Rodriguez

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Mercedes A. San Miguel

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Gary A. Schneider

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Todd S. Silverman

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Frank O. Socarras

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Albert Sueiras

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Jorge Todoroff

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

12-7-2015 Date

Certificate of Completion

presented to:

Jose A. Unzalu

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Omaira D. Villavicencio

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Brett V. Vogel

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)

Certificate of Completion

presented to:

Steven Weiner

In recognition of successfully completing:

2015 Federal Income Tax Update

CPE Credit Hours: 8.0 -- In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Field of Study: Technical Business/Taxes Course Date: December 7, 2015 Location: Hilton – Holiday Inn Coral Gables, Miami, Florida Delivery Method: Group-Live NASBA Provider Number: 109315 National Registry of CPE Sponsors IRS Sponsor Number Y5KBY-U-00060-15-I

4305 Cripple Creek Drive Tallahassee, FL 32309 850-894-2244 www.jrhasselback.com jrhasselback@gmail.com (Please retain for your records)