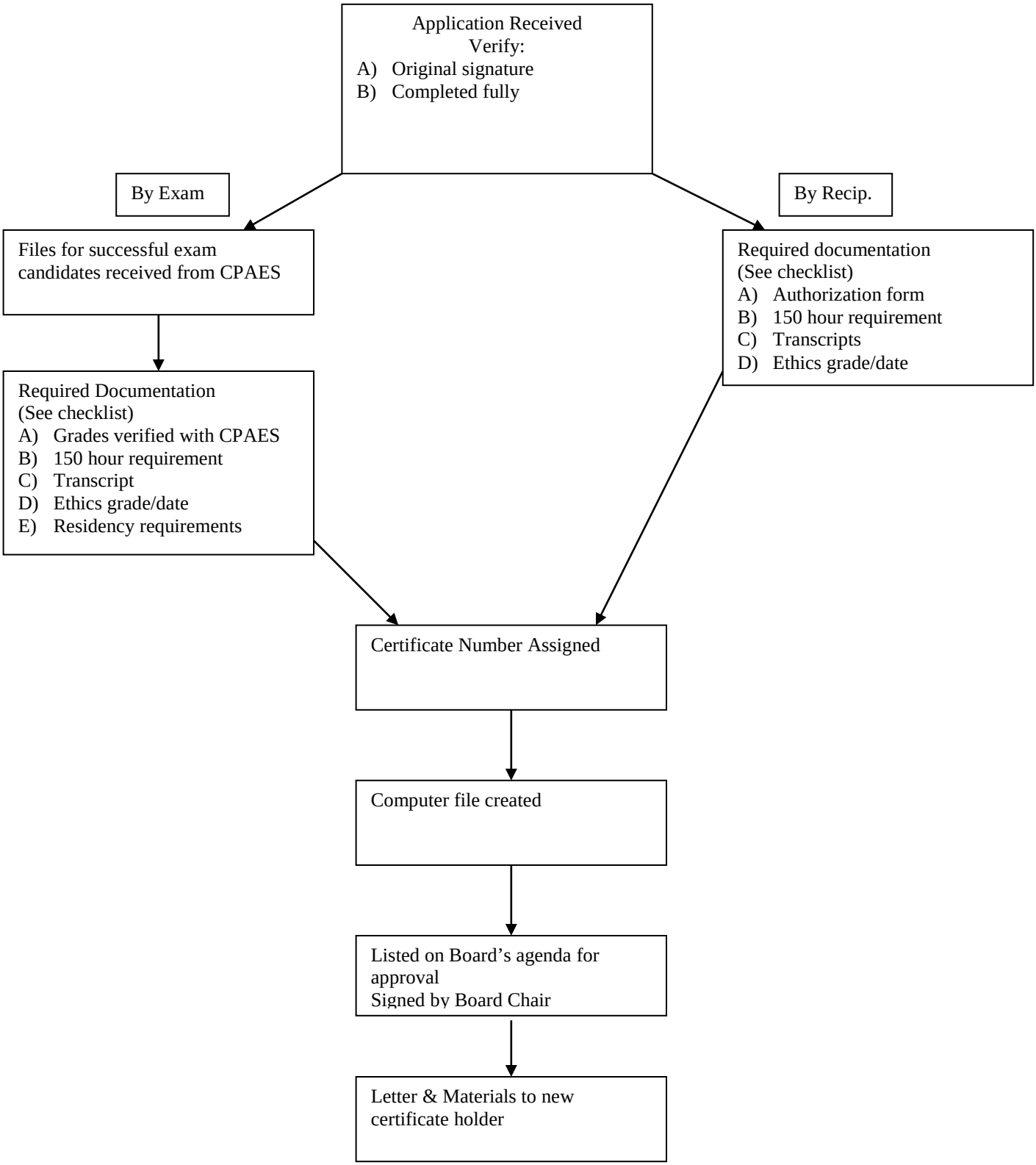
ATTACHMENT B

CPA CERTIFICATE ISSUANCE
Board of Public Accountancy