

RESEARCH TAX CREDITS, LLC

CPE CERTIFICATE OF COMPLETION

COURSE TITLE Best Practices Cash Flow Optimization

We hereby certify that Sam Aul attended and completed this 2.5- hour course from 8:00:00 AM to 10:30:00 AM on 3/26/2019 hosted at MRC, 961 Marcon Blvd. Allentown, PA.

Speaker: Paul Pyfer/Mike Sokoloff/Ed Diaz

Moderator: Gary Bender

Name of Registrar: Gary Bender

Signature of Registrar: 

Type of CPE credit: 2.5-hours of live CPE course

Type of course: Other

Pennsylvania Sponsor No.: PX177865

**Research Tax Credits, LLC
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August 15, 2018