

# **RESEARCH TAX CREDITS, LLC**

## ***CPE CERTIFICATE OF COMPLETION***

### ***Best Practices - New Accounting Standards***

**We hereby certify that Chris De Frain attended and completed this 2.5-hour course from 8:00:00 AM to 10:30:00 AM on 9/17/2019 hosted at MRC, 7200 Windsor Drive, Allentown, PA.**

**Speakers:** Cindy Merritt/ Eric Hinkle

**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:** Accounting

**Pennsylvania Sponsor No.:** PX177865

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**Research Tax Credits, LLC  
1275 Glenlivet Drive Suite 100  
Allentown, PA 18106  
484-232-1076**

**[www.researchtaxcreditsllc.com](http://www.researchtaxcreditsllc.com)**

**August 15, 2018**