

RESEARCH TAX CREDITS, LLC

CPE CERTIFICATE OF COMPLETION

COURSE TITLE: Valuation and ESOP

We hereby certify that Kim Held attended and completed this 2.5- hour course from 8:00:00 AM to 10:30:00 AM on 1/29/2019 hosted at MRC, 961 Marcon Blvd. Allentown, PA.

Speaker: Dave Bookbinder/ Jim Steiker

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.: PX17786

**Research Tax Credits, LLC
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August 15, 2018

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