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# Certificate of Completion

This certificate is presented to:

Omar Al Jaouni

For successfully completing:

Professional Ethics Standards and Rules for Ohio CPAs

In accordance with the standards for the National Registry of CPE Sponsors and the Quality Assurance Service Programs, CPE credits have been granted based on a 50-minute hour.

Instructional Delivery Method: Self-Study

Field of Study: Regulatory Ethics

Date Completed: February 24, 2014

Amanda D. Shepherd  
Executive Director, Kaplan Financial Education  
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**Important: CPAs should visit NASBA's website at [www.nasba.org](http://www.nasba.org) or contact their state board to determine sponsor registration requirements.**

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3.0

**New State Sponsor # 000604**

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