

**EXHIBIT (Continued)**  
CPE and Ethics Education Requirements, by Jurisdiction

State	Continuing Professional Education Requirements	Ethics Requirements
<b>Hawaii</b>	<ul style="list-style-type: none"> <li>• 12/31 of odd-numbered years; biennial (80 hours)</li> <li>• 50% limit on instructing</li> <li>• 25% limit on authoring</li> <li>• 25% limit on practice review</li> <li>• May carry over 40 hours</li> </ul>	<ul style="list-style-type: none"> <li>• Four hours/two years</li> </ul>
<b>Idaho</b>	<ul style="list-style-type: none"> <li>• 12/31; biennial (80 hours)</li> <li>• Minimum of 30 hours each year</li> </ul>	<ul style="list-style-type: none"> <li>• None</li> </ul>
<b>Illinois</b>	<ul style="list-style-type: none"> <li>• 9/30; triennial (120 hours)</li> <li>• 50% limit on instructing</li> <li>• 25% limit on authoring</li> <li>• Maximum of 80 hours of self-study</li> </ul>	<ul style="list-style-type: none"> <li>• Four hours/three years</li> </ul>
<b>Indiana</b>	<ul style="list-style-type: none"> <li>• 12/31; triennial (120 hours)</li> <li>• Minimum of 20 hours per year</li> <li>• Minimum of 12 hours of A&amp;A</li> <li>• 50% limit on instructing</li> <li>• 50% limit on self-study</li> </ul>	<ul style="list-style-type: none"> <li>• Two hours/three years</li> </ul>
<b>Iowa</b>	<ul style="list-style-type: none"> <li>• 12/31; biennial, but 120 hours each three years</li> <li>• Maximum of 24 hours of personal development</li> <li>• 50% limit on instructing</li> <li>• 25% limit on authoring</li> <li>• 50% limit on self-study</li> </ul>	<ul style="list-style-type: none"> <li>• Four hours/three years</li> </ul>
<b>Kansas</b>	<ul style="list-style-type: none"> <li>• 6/30; biennial (80 hours)</li> <li>• Renewal is odd- or even-numbered years, depending on license number</li> <li>• Minimum of 20 hours each year</li> <li>• Self-study courses must include a final exam</li> <li>• May carry over 20 hours of second year of period to first year of next period (can satisfy minimum annual hour requirement of next period)</li> </ul>	<ul style="list-style-type: none"> <li>• Two hours/two years</li> </ul>
<b>Kentucky</b>	<ul style="list-style-type: none"> <li>• 12/31; biennial (80 hours)</li> <li>• Renewal is odd- or even-numbered years, depending on license number</li> <li>• If less than 3,000 hours worked during two-year period, only 60 hours required</li> <li>• 60% limit on instructing</li> <li>• 25% limit on authoring</li> </ul>	<ul style="list-style-type: none"> <li>• None</li> </ul>
<b>Louisiana</b>	<ul style="list-style-type: none"> <li>• 12/31; triennial (120 hours)</li> <li>• Minimum of 20% in A&amp;A (if attest position)</li> <li>• Maximum of 25% personal development</li> <li>• 50% limit on instructing</li> <li>• 25% limit on authoring</li> <li>• Noninteractive courses receive only half credit</li> <li>• No credit for magazine and reference material readings/tests</li> <li>• Some credit given for passing other professional exams</li> </ul>	<ul style="list-style-type: none"> <li>• Two hours/three years</li> <li>• Board-approved courses covering Louisiana rules</li> </ul>
<b>Maine</b>	<ul style="list-style-type: none"> <li>• 9/30; triennial (120 hours)</li> <li>• Minimum of 40 hours each year</li> <li>• 50% limit on specific list of courses</li> <li>• 50% limit on instructing</li> <li>• 50% limit on authoring</li> <li>• 50% limit on self-study</li> <li>• No credit for personal development courses</li> </ul>	<ul style="list-style-type: none"> <li>• Four hours/three years</li> <li>• AICPA or Maine rules</li> </ul>
<b>Maryland</b>	<ul style="list-style-type: none"> <li>• End of month of issue; biennial (80 hours)</li> <li>• 50% limit on instructing</li> <li>• 10-hour limit on authoring</li> <li>• 50% limit on self-study</li> </ul>	<ul style="list-style-type: none"> <li>• Four hours/two years</li> </ul>

*Continues on page 63*