

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

State	Continuing Professional Education Requirements	Ethics Requirements
Massachusetts	<ul style="list-style-type: none"> • 6/30; biennial (80 hours) • 50% limit on instructing • 25% limit on authoring 	<ul style="list-style-type: none"> • Four hours/two years
Michigan	<ul style="list-style-type: none"> • 6/30 of odd-numbered years; biennial (80 hours) • Minimum of 40 hours each year • Minimum of eight hours (each year) of A&A • 50% limit on instructing • May carry over two hours of ethics, eight hours of A&A, and 30 hours of other subjects 	<ul style="list-style-type: none"> • Two hours/each year
Minnesota	<ul style="list-style-type: none"> • 6/30; annual but 120 hours each three years • Minimum of 20 hours each year • 40% limit on non-board recognized courses • 50% limit on instructing • 25% limit on authoring 	<ul style="list-style-type: none"> • Eight hours/three years
Mississippi	<ul style="list-style-type: none"> • 6/30; annual (40 hours) • Minimum of 20 hours each year • 50% limit on instructing • 25% limit on authoring • May carry forward 60 hours applied at the rate of 20 hours per year (not including ethics courses) 	<ul style="list-style-type: none"> • Three hours/three years • Board-approved courses; must include one hour of Mississippi rules
Missouri	<ul style="list-style-type: none"> • 12/31; biennial but 120 hours each three years • Minimum of 20 hours each year 	<ul style="list-style-type: none"> • Two hours/each year
Montana	<ul style="list-style-type: none"> • 6/30; annual but 120 hours each three years • Minimum of 24 hours of A & A subjects • 50% limit on instructing • 25% limit on authoring • Noninteractive courses receive only half credit 	<ul style="list-style-type: none"> • Two hours/three years • Board laws and rules
Nebraska	<ul style="list-style-type: none"> • 12/31; biennial (80 hours) • Renewal is odd- or even-numbered years, depending on birth year • 50% limit on instructing • 25% limit on authoring • 50% limit on self-study 	<ul style="list-style-type: none"> • Four hours/two years
Nevada	<ul style="list-style-type: none"> • 12/31; annual but 80 hours each two years • Minimum of 20 hours per year 	<ul style="list-style-type: none"> • Four hours/two years
New Hampshire	<ul style="list-style-type: none"> • 6/30; triennial (120 hours) • Renewal year based on last name (alphabetic) • Minimum of 20 hours each year • 50% limit on instructing • 25% limit on authoring • May carry over 60 hours at rate of 20 hours per year 	<ul style="list-style-type: none"> • Four hours/three years
New Jersey	<ul style="list-style-type: none"> • 12/31; triennial (120 hours) • Minimum of 24 hours of A&A • Minimum of 72 hours of technical courses • 50% limit on instructing • 25% limit on authoring (must be peer-reviewed publication) • No credit for practice development/marketing courses 	<ul style="list-style-type: none"> • Four hours/three years • New Jersey law and ethics
New Mexico	<ul style="list-style-type: none"> • End of month preceding birthday; triennial (120 hours) • Minimum of 20 hours per year • Minimum of 24 hours in presentation/classroom course • 50% limit on instructing • 50% limit on authoring 	<ul style="list-style-type: none"> • None

Continues on page 64