

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

<b>State</b>	<b>Continuing Professional Education Requirements</b>	<b>Ethics Requirements</b>
<b>New York</b>	<ul style="list-style-type: none"> <li>• 8/31; annual but 120 hours each three years</li> <li>• Requirement is 72 hours each three years if all 72 hours in area of specialization (accounting, auditing, or tax)</li> <li>• Minimum of 40 hours (or 24 if specialist) each year</li> <li>• 50% limit on instructing/authoring combined</li> </ul>	<ul style="list-style-type: none"> <li>• Four hours/three years</li> <li>• If specialist, ethics must be in area of specialization</li> </ul>
<b>North Carolina</b>	<ul style="list-style-type: none"> <li>• 12/31; annual (40 hours)</li> <li>• 50% limit on instructing</li> <li>• 25% limit on authoring</li> <li>• 80% limit on self-study (no credit for journal or magazine reading and testing)</li> <li>• May carry over 20 hours</li> </ul>	<ul style="list-style-type: none"> <li>• Two hours/each year</li> <li>• Board-approved courses</li> <li>• Four hours if self-study</li> </ul>
<b>North Dakota</b>	<ul style="list-style-type: none"> <li>• 6/30; annual but 120 hours each three years</li> <li>• Minimum of 20 hours each year</li> <li>• Only 60 hours (minimum of 16 per year) required if not in public practice</li> </ul>	<ul style="list-style-type: none"> <li>• None</li> <li>• Encouraged, not required</li> </ul>
<b>Ohio</b>	<ul style="list-style-type: none"> <li>• 12/31; triennial (120 hours)</li> <li>• Self-study courses must include final exam</li> <li>• Minimum of 20% of A&amp;A if audit specialist, 20% of tax if tax specialist</li> </ul>	<ul style="list-style-type: none"> <li>• Three hours/three years</li> <li>• Board-approved, Ohio-specific courses</li> </ul>
<b>Oklahoma</b>	<ul style="list-style-type: none"> <li>• 12/31; triennial (120 hours)</li> <li>• Minimum of 20 hours each year</li> <li>• Minimum of 72 hours related to public accounting practice for permit holders (for non-permit holders, all hours can be industry-related)</li> </ul>	<ul style="list-style-type: none"> <li>• Two hours/each year</li> </ul>
<b>Oregon</b>	<ul style="list-style-type: none"> <li>• 6/30; biennial (80 hours)</li> <li>• Renewal in odd- or even-numbered year, based on license number</li> <li>• Minimum of 24 hours each year</li> <li>• 50% limit on instructing</li> <li>• 50% limit on authoring</li> <li>• May carry over 20 hours</li> </ul>	<ul style="list-style-type: none"> <li>• Four hours/four years</li> </ul>
<b>Pennsylvania</b>	<ul style="list-style-type: none"> <li>• 12/31; biennial (80 hours) in odd-numbered years</li> <li>• Minimum of 20 hours per year</li> <li>• Minimum of 16 hours of A&amp;A</li> <li>• Minimum of eight hours of tax</li> <li>• 50% limit on instructing</li> <li>• 50% limit on authoring</li> <li>• 50% limit on self-study</li> </ul>	<ul style="list-style-type: none"> <li>• None</li> </ul>
<b>Puerto Rico</b>	<ul style="list-style-type: none"> <li>• 7/31; annual (40 hours)</li> <li>• Minimum of 26 hours must be technical courses</li> </ul>	<ul style="list-style-type: none"> <li>• None</li> </ul>
<b>Rhode Island</b>	<ul style="list-style-type: none"> <li>• 12/31; annual but 120 hours each three years</li> <li>• Minimum of 24 hours of A&amp;A</li> <li>• Maximum of 24 hours practice development courses</li> <li>• 50% limit on instructing</li> <li>• 50% limit on authoring</li> <li>• Self-study limited to 80 hours each three years</li> </ul>	<ul style="list-style-type: none"> <li>• Six hours/three years</li> </ul>
<b>South Carolina</b>	<ul style="list-style-type: none"> <li>• 12/31; annual (40 hours)</li> <li>• 50% limit on instructing</li> <li>• 25% limit on authoring</li> <li>• 20% limit on personal development</li> </ul>	<ul style="list-style-type: none"> <li>• None</li> </ul>

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