

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

<b>State</b>	<b>Continuing Professional Education Requirements</b>	<b>Ethics Requirements</b>
<b>South Dakota</b>	<ul style="list-style-type: none"> <li>• 6/30; annual but 120 hours each three years</li> <li>• Minimum of 20 hours per year</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>
<b>Tennessee</b>	<ul style="list-style-type: none"> <li>• 12/31; biennial (80 hours)</li> <li>• Renewal in even- or odd-numbered years, depending on license number</li> <li>• Minimum of 20 hours each year</li> <li>• Minimum of 40 hours of technical subjects</li> <li>• 20 hours of attestation required if attest position</li> <li>• 20 hours of expert witness required if expert witness</li> <li>• 50% limit on instructing/authoring combined</li> </ul>	<ul style="list-style-type: none"> <li>• None</li> </ul>
<b>Texas</b>	<ul style="list-style-type: none"> <li>• End of birth month; annual (120 hours each three years)</li> <li>• Minimum of 20 hours each year</li> <li>• 50% limit on instructing</li> <li>• 25% limit on authoring</li> <li>• 50% limit on nontechnical subjects</li> </ul>	<ul style="list-style-type: none"> <li>• Four hours/two years</li> <li>• Board-approved courses</li> </ul>
<b>Utah</b>	<ul style="list-style-type: none"> <li>• 12/31 odd-numbered years; biennial (80 hours)</li> <li>• Minimum of 20 hours each year</li> <li>• 50% limit on instructing</li> <li>• 25% limit on authoring</li> <li>• May carry over 40 hours (but carryover hours do not satisfy annual minimum)</li> </ul>	<ul style="list-style-type: none"> <li>• None</li> </ul>
<b>Vermont</b>	<ul style="list-style-type: none"> <li>• 7/31 odd-numbered years; biennial (80 hours)</li> <li>• Minimum of 40 hours per year</li> <li>• Minimum of eight hours of A &amp; A subjects</li> <li>• 50% limit on instructing</li> <li>• 25% limit on authoring</li> <li>• 80% limit on self-study/instructing/authoring</li> <li>• May carry over 10 hours</li> </ul>	<ul style="list-style-type: none"> <li>• Four hours/two years</li> <li>• AICPA and Vermont rules</li> </ul>
<b>Virgin Islands</b>	<ul style="list-style-type: none"> <li>• No continuing education requirements</li> </ul>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>
<b>Virginia</b>	<ul style="list-style-type: none"> <li>• 30th of month assigned by the board; annual but 120 hours each three years</li> <li>• Minimum of 20 hours each year</li> <li>• 25% limit on instructing</li> </ul>	<ul style="list-style-type: none"> <li>• Two hours/each year</li> <li>• Virginia-based rules</li> </ul>
<b>Washington</b>	<ul style="list-style-type: none"> <li>• 12/31; triennial (120 hours)</li> <li>• Maximum of 24 hours of nontechnical subjects</li> </ul>	<ul style="list-style-type: none"> <li>• Four hours/three years</li> <li>• Washington-based rules</li> </ul>
<b>West Virginia</b>	<ul style="list-style-type: none"> <li>• 12/31; annual but 120 hours each three years</li> <li>• 40 hours each year is recommended, but not required</li> <li>• 50% limit on instructing</li> <li>• 50% limit on authoring</li> </ul>	<ul style="list-style-type: none"> <li>• None</li> </ul>
<b>Wisconsin</b>	<ul style="list-style-type: none"> <li>• No continuing education requirements</li> </ul>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>
<b>Wyoming</b>	<ul style="list-style-type: none"> <li>• 12/31; annual but 120 hours each three years</li> <li>• Maximum of 24 hours of nontechnical subjects</li> <li>• 50% limit on instructing</li> <li>• 25% limit on authoring</li> <li>• 10% limit on self-study</li> <li>• Maximum of 24 hours of personal development</li> </ul>	<ul style="list-style-type: none"> <li>• Two hours/three years</li> <li>• Board-approved courses covering Wyoming rules</li> </ul>