



Colorado Society of Certified Public Accountants

7887 East Belleview Avenue, Suite 200, Englewood, Colorado 80111, 303-773-2877 | 800-523-9082

Present this certification of completion to

Thomas Smerud

for participation in **CPEExpress** and is awarded this certificate on **July 17, 2018**

ADDRESS

2030 35th Avenue A1, Greeley, Colorado, 80634

OFFICE PHONE

(970) 356-6900

This certifies that **Thomas Smerud** attended the instructor led group study course listed above and should be credited with a total of **0** CPE hours on the COCPA's records.

| FIELD OF STUDY | CPE HOURS |
|----------------------|-----------|
| No Available Details | |
| Total | 0 |

Mary E. Medley
Verification of Attendance,
The Colorado Society of CPAs

COCPA is registered as a sponsor in Pennsylvania: #PX177212 and Texas: #377.