



## 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

# Morris Hogan

for participation in **Ethics: Colorado State Board Ethics Course (CR&R) – Video** and is awarded this certificate on **June 6, 2018**

This certifies that **Morris Hogan** attended the instructor led group study course listed above and should be credited with a total of **2 CPE hours** on the COCPA's records.

FIELD OF STUDY	CPE HOURS
Regulatory Ethics	2.00
Total	2.00

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

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