



American Institute of  
Certified Public Accountants

certifies that

***GOULD & PAKTER ASSOCIATES, LLC***

has fulfilled all the established requirements of eligibility by demonstrating  
the necessary qualifications and is a member of the AICPA and the AICPA's

*Private Companies Practice Section (PCPS)*

Date: 01/12/2012

A handwritten signature in black ink, appearing to read "G. Willie", written over a horizontal line.

George Willie, CPA, PFE, CGFM, Chair,  
PCPS Executive Committee



A handwritten signature in black ink, appearing to read "Barry C. Melancon", written over a horizontal line.

Barry C. Melancon, CPA, President & CEO