



American Institute of Certified Public Accountants

presents this
Certificate of Membership
to

Tiziana Guggino

who is hereby entitled to all the rights and privileges
of membership as provided in the bylaws of the Institute.

Admitted **September 30, 2009**



Tommye E. Barie

Tommye E. Barie, CPA
Chairman of the Board

Michael J. Buddendeck

Michael J. Buddendeck
Secretary