



American Institute of Certified Public Accountants

certifies that

Tiziana Guggino

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

Information Management and Technology Assurance • IMTA

Date July 31, 2013 AICPA Member Number 5329884

A handwritten signature in blue ink, appearing to read "R. Caturano", written over a horizontal line.

Richard J. Caturano, CPA, CGMA, Chairman



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

Barry C. Melancon, CPA, President & CEO