

PEER KEVIEW PROGRAM

is proud to present this

Certificate of Recognition

CRAIG A. SHAFFER & ASSOCIATES, LTD.

for an accounting and auditing practice established by the AICPA and which was complied with during the year ended May 31, 2010 which has been designed to meet the requirements of the quality control standards then ended to provide the firm with reasonable assurance of conforming with professional standards. For having a system of quality control for its accounting and auditing practice in effect for the year

Daniel J. Hevids Chair AICPA Peer Review Board 2010