

# State of California

Department of  
Consumer Affairs

## California Board of Accountancy

*Under and by virtue of the provisions of an Act of the Legislature  
of the State of California creating a California Board of Accountancy*

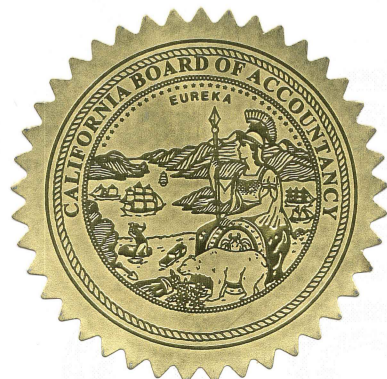
This Certificate is granted to  
*Pedram Ben-Cohen*

*to practice as a*

### Certified Public Accountant

*Given under our hands and the Seal of the California Board of Accountancy  
at Sacramento, California this twenty-sixth day of September 2005.*

Certificate  
Number  
93157



*Sally Flower*  
SECRETARY-TREASURER

*Ronald M. S.*  
PRESIDENT

*Carol Beck Sigman*  
EXECUTIVE OFFICER





## CALIFORNIA BOARD OF ACCOUNTANCY

2000 EVERGREEN STREET, SUITE 250  
 SACRAMENTO, CA 95815-3832  
 TELEPHONE: (916) 263-3680  
 FACSIMILE: (916) 263-3676  
 WEB ADDRESS: <http://www.dca.ca.gov/cba>



March 24, 2003

Pedram Bencohen  
 23 Second St. NE, Apt. 44  
 Washington, DC 20002

Dear Pedram Bencohen:

Congratulations! The records of the California Board of Accountancy indicate that you have successfully passed all sections of the Uniform Certified Public Accountant Examination.

The following are the grades awarded to you on the Uniform Certified Public Accountant Examination(s) as reported by the American Institute of Certified Public Accountants and adopted, unchanged, by the California Board of Accountancy:

EXAM DATE	ID NUMBER	AUDIT	LAW LPR	THEORY FARE	PRACTICE ARE
11/00	1-07-5357	--	92	90	--
05/01	1-07-2944	--	--	--	87
05/02	1-07-6607	91	--	--	--

The passing grade for each section of the Uniform Certified Public Accountant Examination in California is 75.

It is important for you to know that you may not engage in the practice of public accountancy in California, nor hold yourself out as a certified public accountant unless you are the holder of a valid permit to practice public accountancy issued by the California Board of Accountancy.

Sincerely,

*Patti L. Franz*

*PLF*  
 Patti L. Franz  
 Licensing Manager

PLF:rdw

