



September 21, 2015

Universal Accounting Center
5288 S. Commerce Drive, Suite B100
Salt Lake City, UT 84107
Attn: Roger Knecht

Re: 2015 Periodic Review – Qualifying Education – Self-study courses - Provider #3060

Dear Mr. Knecht:

Regarding the above referenced course, CTEC has received and reviewed the revised course submitted by Universal Accounting Center, and has determined that the information submitted corrects the deficiencies identified during CTEC's initial periodic review.

Your status as a CTEC approved education provider is, therefore, continued on condition you continue to abide by CTEC education standards for this and other courses you offer. CTEC has the authority under CP28(e) to review, by audit, additional courses you offer.

- Your CTEC Provider number is **3060**.
- You are authorized to offer **Qualifying Education (Face to face and Self-study courses)**.
- This approval automatically expires on **June 30, 2018**.

Thank you for your continuing efforts to provide quality education to the tax preparer community.

Sincerely,

Ruth H. Godfrey
Chair, Curriculum Provider Standards Committee
California Tax Education Council (CTEC)