

State of California



State Board of Accountancy

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

This Certificate is granted to

Robert Carl Jinkens

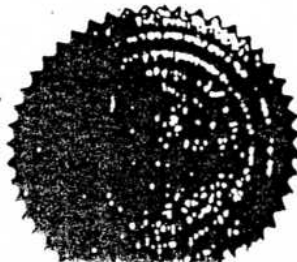
to practice as a

Certified Public Accountant

Given under our hands and the Seal of the State Board of Accountancy

at Sacramento, California this sixteenth day of June, 1978

Certificate
Number
26309E



Joseph S. Luma
SECRETARY

Robert L. Waller
PRESIDENT