


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 3, 2003

Juan Herrera
 P.O. Box 718
 Imperial Beach, CA 91933

Dear Juan Herrera:

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:

<u>EXAM</u> <u>DATE</u>	<u>ID</u> <u>NUMBER</u>	<u>AUDIT</u>	<u>LAW</u> <u>LPR</u>	<u>THEORY</u> <u>FARE</u>	<u>PRACTICE</u> <u>ARE</u>
11/02	1-07-0305	78	90	85	89

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

u Patti L. Franz
 Licensing Manager

PLF:rdw

