



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

STATE BOARD FOR PUBLIC ACCOUNTANCY
89 WASHINGTON AVENUE
ALBANY, NY 12234
Tel. (518) 474-3817, EXT. 160
Fax (518) 474-6375
E-mail: cpabd@mail.nysed.gov

December 8, 2015

David Silverman
Law Offices of David L. Silverman
2001 Marcus Avenue, Suite 265A South
Lake Success, NY 11042

Re: New York Sponsor License: 002172

David Silverman:

Enclosed is an endorsed copy of your Continuing Education Sponsor Agreement. Please note the New York sponsor license number assigned to you. You are hereby granted permission to publicize this Agreement, the term of which shall be 2/1/2016 - 1/31/2019.

Licensees will not receive recognition for courses or programs from your organization in subject areas other than those approved in this Agreement. Your organization is approved to offer courses in the following subject areas: Accounting, Auditing, Taxation, Advisory Services and Specialized Knowledge and Applications.

Your organization is NOT approved to offer self-study courses or courses in Ethics.

Licensees are required to maintain records of their continuing professional education credits. Therefore, sponsors must provide a certificate or other evidence of completion that clearly indicates the sponsor name, NY sponsor ID number, date and location of program, continuing professional education credits granted and the subject area (s) for which credit was earned. Sponsors should not submit attendance or other records to this office unless specifically requested to do so.

Your organization is included on our list of approved sponsors, which is available to anyone upon request. I also wish to remind you that a representative of the Board may be asked to visit your programs.

Sincerely,

Jennifer B. Winters, CPA
Executive Secretary

Enc.

New York State Education Department
State Board for Public Accountancy
89 Washington Avenue
Albany, NY 12234

RECEIVED

DEC 02 2015

NYS Board for
Public Accountancy

CONTINUING EDUCATION SPONSOR AGREEMENT

Organization Name: Law Offices of David L. Silverman
Address: 2001 Marcus Ave., Ste. 265A South
Lake Success, NY 11042
Contact Person: David L. Silverman Phone: 516-466-5900
E-mail Address: dsilverman@nytaxattorney.com

1. We agree to comply with the requirements of Section 70.9 of the Commissioners Regulations, and that for each program:
 - a. Attendance will be required for participants to earn credit, or, in the case of self-study courses or programs, participants must submit evidence of satisfactory completion.
 - b. CPE credit will be measured by program length, with a minimum of 50 minutes equaling one credit hour. Contact hours in one-half hour increments, equal to 25 minutes, are acceptable after the first full credit has been earned in a given program.
 - c. Programs will be conducted by qualified instructors or discussion leaders.
 - d. A listing of names and addresses of licensees attending each program will be prepared.
 - e. A written program outline, which includes program prerequisites and other relevant information, will be prepared and furnished to participants.
 - f. An appropriate means of evaluating each program, by both participants and instructors, will be applied.
 - g. A certificate will be given to each participant upon his or her completion of the course.
2. We agree to maintain the following records for a period of five years following the date each program is presented:
 - a. The date and location of the presentation.
 - b. The name of each instructor or discussion leader and his/her qualifications.
 - c. The listing of licensees attending each presentation.
 - d. The outline of the presentation and summary of program evaluations.
 - e. Copies of all promotional material used for each presentation.

Do not forward these materials to the Department unless requested by this Office to do so.

We understand and agree that the above records, located at 2001 Marcus Avenue,
Ste. 265A South, Lake Success, NY 11042

will be subject to review by the Department, and we agree to make these records available to the Department or its designee during regular business hours at the specified location or forward them to the Department upon request. We further agree to notify the Department, in advance, of any location change of these records prior to the expiration of the five-year retention period and to respond to any Department inquiry regarding these records.

In consideration for compliance with this Agreement, we understand that after approval of the Agreement by the Department, we must advise prospective participants of the subject areas in which we are authorized to provide programs and the number of hours of credit allowable for presentation. We agree that in our advertising or notices to licensees we will not use such terms as "accredited" or "approved" or any other terms that imply that a determination has been made by the Department on the merits or quality of specific programs or courses.

We understand and agree that if we fail to comply with this Agreement, or fail to substantiate the capability to offer programs in the authorized subject areas, or fail to meet prescribed standards in our programs, our Sponsor Agreement may be terminated by the Department and that notice of such termination may be given by the Department to licensees.

Executed at Lake Success, N this 30 day of November,
20 15.

David L. Silverman
(Print Name)

David L. Silverman
(Original signature)
Attorney
(Title)

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NYS Board for
Public Accountancy

(Submit Original Plus One Copy)

Please Note: The Department will retain \$200 as an evaluation and processing charge when a Sponsor Agreement application is not approved.

DEPARTMENT USE ONLY	
APPROVED: <u>Glen Tread</u>	DATE: <u>12/8/2015</u>