



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

October 24, 2007

Cheryl Dender
Olivier & Associates
380 North Broadway, Suite 409
Jericho, NY 11753

Re: New York Sponsor License # 002281

Dear Ms. Dender:

Enclosed is an endorsed copy of your Continuing Education Sponsor Agreement. This agreement outlines all the terms you must comply with in order to maintain the approval of your sponsor agreement. You are hereby granted permission to publicize this Agreement, the term of which shall be October 1, 2007 through September 30, 2008.

Your organization is approved to offer courses in the following subject areas: Taxation. Licensees will not receive recognition for courses or programs in subject areas other than those approved in this Agreement.

Licensees are required to maintain records of their continuing professional education credits. Therefore, as an approved sponsor you must provide a certificate or other evidence of completion that clearly indicates your organization, your NY Sponsor License 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 has been added to our listing 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,

Daniel J. Dustin, CPA
Executive Secretary

Enc.

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

CONTINUING EDUCATION SPONSOR AGREEMENT
(submit original and one copy)

Organization Name: Olivier & Associates
Address: 380 North Broadway Suite 409
Jericho, NY 11753
Contact Person: Cheryl Dender Phone: (516) 931-1515
E-mail Address: cdender@oatax.com

1. We plan to offer continuing education courses or programs to New York certified public accountants and/or public accountants under Section 7409 of New York State Education Law and Section 70.6 of the Regulations of the Commissioner of Education.

We are: (check one)

- a. A regionally accredited or Regents approved university or college or division thereof.
- b. A widely recognized national or state accounting organization, a local chapter thereof, or an educational foundation thereof.
- c. An accounting firm, partnership or professional corporation registered with the Department and presenting in-house programs.
Partnership or PC number _____
- d. A group of accounting firms, partnership or professional corporation, each of which is registered with the Department and presenting programs offered within the group. (Submit an attachment listing each firm name and partnership or PC number.)
- e. Other, describe type or organization Tax Consulting Firm

2. We understand that the Department can only give licensees recognition for continuing education courses or programs in one or more of the subject areas listed below. These subject areas are described on Form CPA 63 (enclosed). We agree to clearly inform potential participants of the appropriate subject area of each course or program offered under this Agreement. We are seeking approval to offer continuing professional education in the following subject area(s): (check appropriate box(es))
- Auditing
 - Accounting
 - Taxation
 - Advisory Services
 - Specialized knowledge and applications related to specialized industries
 - Ethics
 - All of the above
3. We agree to comply with the requirements of Section 70.6 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 contact 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.
4. 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

380 North Broadway, Suite 409
Jericho, NY 11753


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.

5. In consideration for compliance with this Agreement, we understand that after approval of the Agreement by the Department we may 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.
6. 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 380 North Broadway, Suite 409 Jericho

this 2nd day of October, 2007.


(Original signature)

Mark Stone
(Print Name)

Principal
(Title)

(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>Donna M. Murray</u>	DATE: <u>10/23/07</u>
NYS SPONSOR LICENSE NO.: <u>002281</u>	
SUBJECT AREAS: <u>Payation</u>	