



PHILIP D. MURPHY
Governor

SHEILA Y. OLIVER
Lt. Governor

New Jersey Office of the Attorney General

Division of Consumer Affairs
New Jersey State Board of Accountancy
124 Halsey Street, 6th Floor, Newark, NJ 07102

October 29, 2018



GURBIR S. GREWAL
Attorney General

PAUL R. RODRIGUEZ
Acting Director

Mailing Address:
P.O. Box 45000
Newark, NJ 07101

To Whom It May Concern:

This is to certify that the records for the New Jersey State Board of Accountancy indicate that a certificate as a Certified Public Accountant for the State of New Jersey was issued to the following:

<u>NAME</u>	<u>CERTIFICATE #</u>	<u>ISSUED</u>	<u>EXPIRES</u>
JOSEPH R LUPO	20CC01339400	10/01/1984	12/31/2020

A search of the records for this agency reveals no derogatory information.

Very truly yours,
New Jersey State Board of Accountancy

Michela Ross
Executive Director