

# The Certified Bookkeeper™ (CB) Designation CB ONLINE PREP COURSE STUDENT HANDBOOK



**The American Institute of Professional Bookkeepers**  
*The National Association for Bookkeepers Since 1987*

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## INTRODUCTION

This *Student Handbook* explains each of the steps that you need to take to become a *Certified Bookkeeper* and earn the right to put CB after your name.

Use the Student Handbook Checklist at the front of this booklet to check off each step as you complete it and to remind yourself of what you need to do in terms of taking the certification tests, submitting your experience forms and other details.

There are three requirements for becoming a *Certified Bookkeeper*:

1. Pass the national certification exam, which covers six subject areas (you will have a workbook for each one);
2. Complete the minimum experience requirements (before or after passing the national exam); and
3. Sign the *Certified Bookkeeper's Code of Ethics*.

If you pass the national certification exam before you have completed the required experience requirements, you will receive a personal letter to show to prospective employers.

The national certification exam covers six subject areas:

1. Adjusting entries
2. Error correction
3. Payroll
4. Depreciation
5. Inventory
6. Internal Controls and Fraud Prevention

You will be tested on the first four subject areas at your local Prometric Test Center. The test on the last two subject areas is the Final Exam in the back of the workbooks; it is also available online.

Upon completing all requirements—passing the national certification exam, demonstrating the required experience and signing the Code of Ethics, you will receive your Document of Certification (page 7).

Stanley I. Hartman  
Executive Director  
The American Institute of Professional Bookkeepers

## STUDENT CHECKLIST — Please review the rest of this handbook before completing this checklist

- 1. I have submitted the Application for the *Certified Bookkeeper (CB)* Designation.
- 2. My AIPB ID number is # \_\_\_\_\_. I will have it handy when I either call Prometric at **1-800-797-1850** to schedule the two tests or schedule them online at **www.prometric.com/AIPB/default.htm**.
- 3. • As you proceed, keep a record of your schedule below:
  - I will take Adjusting Entries/Errors on \_\_\_\_\_ (date) at \_\_\_\_\_ (a.m./p.m.) at the Prometric Test Center at \_\_\_\_\_. The Center's phone number is: \_\_\_\_\_. Prometric's confirmation number for my test is # \_\_\_\_\_. To cancel for a refund or reschedule without penalty, I must call before noon on (date) \_\_\_\_\_.
  - I will take Payroll/Depreciation on \_\_\_\_\_ (date) at \_\_\_\_\_ (a.m./p.m.) at the Prometric Test Center at \_\_\_\_\_. The Center's phone number is: \_\_\_\_\_. Prometric's confirmation number for my test is # \_\_\_\_\_. To cancel for a refund or reschedule without penalty, I must call before noon on (date) \_\_\_\_\_.
  - I will take Inventory by completing the Final Exam that is offered in my workbook and is also available online.
  - I will take Internal Controls and Fraud Prevention by completing the Final Exam that is offered in my workbook and is also available online.

**WARNING! You will forfeit 100% of your test fee if you fail to cancel or reschedule a test before noon, 2 business days prior to your test appointment. This is Prometric's policy and it is strictly enforced.**

- 4. I understand that I may cancel or reschedule a test **only if I call Prometric at 1-800-797-1850 before noon at least 2 business days (excluding weekends and holidays) before my scheduled test time. For example, to cancel a test on a Monday, I must call before noon on the preceding Wednesday, which is 2 business days (Thursday and Friday, assuming neither is a holiday) before Monday. Cancel/reschedule online at www.prometric.com/AIPB/default.htm.**
- 5. I understand that if I do not pass any test(s), I am responsible for scheduling and paying for any retest(s), but I must wait 14 days after the failed test before making an appointment for a retest.
- 6A. **I have met the experience requirement** and have completed and returned the experience forms provided in this booklet to AIPB, Suite 500, 6001 Montrose Road, Rockville, MD 20852.
- 6B. **I have not met the experience requirement below** and will return the experience forms provided in this booklet when I have completed 2 years' full-time bookkeeping experience or 3,000 hours' part-time equivalent.
- 7. I have read "How to Study for the *Certified Bookkeeper* Examination" on page 3

### KEY PHONE NUMBERS

**TESTS.** To schedule, confirm, reschedule or cancel tests, call **1-800-797-1850** and ask for "AIPB2 prepaid student directory." Or register online at: **www.prometric.com/AIPB/default.htm**, click on "The American Institute of Professional Bookkeepers – Prepaid Students."

**RETESTS.** To schedule, confirm, reschedule or cancel retests, call **1-888-215-4153** and ask for "The AIPB member directory." Or register for a retest online at **www.prometric.com/AIPB/default.htm**, click on "American Institute of Professional Bookkeepers."

## Benefits of Certification

When you become a *Certified Bookkeeper*, you have substantially increased your market value. You are to other bookkeepers what CPAs are to other accountants—the top of your profession.

## Use of Certification

Obtaining the *Certified Bookkeeper* designation is voluntary, and such certification is conferred by the American Institute of Professional Bookkeepers solely for the purposes stated here. Those persons or organizations that choose to include the *Certified Bookkeeper* designation as a condition of employment or advancement do so of their own volition. Such persons or organizations must determine for themselves whether the use of such a certification process, including its eligibility and recertification requirements, either alone or coupled with any other requirements imposed by such persons or entities, meets their respective needs and complies with any laws applicable to them.

## Requirements for Certification

### 1. Pass the National Certification Examination.

As a candidate for the *Certified Bookkeeper* designation, you must pass tests on six subject areas.

### 2. Sign and agree to abide by the *Certified*

*Bookkeeper's Code of Ethics*. All applicants must sign and adhere to the *Certified Bookkeeper's Code of Ethics* (pages 5–6).

**3. Experience Requirements.** Candidates must provide evidence of 2 years' full-time bookkeeping experience (3,000 hours) or part-time equivalent. This can include accounting- and tax-related internships and volunteerism, such as the VITA program, but not simply office work. Experience requirements may be met before or after passing the national certification exam. See the forms for employment experience (page 9) and freelance experience (page 10). You may use either or both forms. Deadline: You have 3 years from the date on which you pass the entire national certification exam to meet the experience requirement. Keep the experience forms for future use. For additional forms, call 1-800-622-0121 or email [info@aipb.org](mailto:info@aipb.org).

### Passing the national exam before completing the experience requirement

If you pass the national certification exam before completing the experience requirement, you will receive a personal letter explaining the *proven* skills and knowledge you have attained to show to employers.



## FORMAT OF THE NATIONAL CERTIFICATION EXAM

The multiple-choice exam covers six subjects, as follows:

### Part 1 at Prometric: 2 hours—prepaid:

**Test 1:** Adjustments (Adjusting Entries) (1 hour)

**Test 2:** Error Correction (1 hour)

**Passing grade:** 75% on each test.

### Part 2 at Prometric: 2 hours—prepaid:

**Test 1:** Payroll (1 hour)

**Test 2:** Depreciation (1 hour)

**Passing grade:** 75% on each test.

### Part 3. Final Exam at back of workbook.\*

**Test:** Inventory

**Passing grade:** 70%

### Part 4. Final Exam at back of workbook.\*

**Test:** Internal Controls and Fraud Prevention.

**Passing grade:** 70%

\* You can take the printed Final Exam in your workbook or, if you prefer, online.

## NOTIFICATION OF TEST RESULTS

For the tests at Prometric, you immediately receive your grade on each test at the end of the 2-hour test period. The grades are also sent to AIPB.

## RETESTS

Suppose you get 75% on Adjusting Entries but fail Error Correction. You get credit for passing Adjusting Entries and can sign up to take the retest on Error Correction (1 hour) for a fee of \$60 after a 30-day waiting period. It is the same subject matter, but not the exact same test you took the first time. Schedule and pay for retests at 1-888-215-4153, or online at [www.prometric.com/AIPB/default.htm](http://www.prometric.com/AIPB/default.htm), click "American Institute of Professional Bookkeepers."

If you do not pass a workbook Final Exam, you can retake it when you wish at no charge.



## HOW TO STUDY FOR THE CERTIFIED BOOKKEEPER EXAMINATION

The secret of success on the national certification exam is practicing the double quizzes at the end of each workbook section. *Write your answers on a separate sheet of paper—do not write your answers in the workbook.* Take each quiz over and over until you can:

- come up with the answer to each question fluidly; and
- know the reason why you are giving that answer.

Here's a sample:

**Problem.** Your company collects a \$20,000 advance for a \$100,000 job and credits Unearned Revenue. At year end, your company has completed 12% of the job. What adjusting journal entry do you record?

**Solution.** [You should be giving something like the following reason to yourself as you answer]: The amount of revenue recognized depends on the percentage of the \$100,000 job completed, not on the \$20,000 advance. \$100,000 job x 12% completed = \$12,000 revenue earned. Therefore, the entry is:

Unearned Revenue	12,000	
	Revenue	12,000

Explaining to yourself why you are giving the particular answer assures you understand the concept.

## ENROLLMENT AND TEST PROCEDURES

Complete the Application Form and make sure you have signed and dated it. Mail to

AIPB, 6001 Montrose Road, Suite 500, Rockville, MD 20852, or fax to 301-770-5626, or email to [Barbara@aipb.org](mailto:Barbara@aipb.org).

### Do not try to schedule a test until:

1. you are notified by AIPB that your application has been accepted; and
2. you have received your testing I.D. number.

## TEST CANCELLATION AND RESCHEDULING

To cancel or reschedule a test at Prometric without penalty, the student must call the Prometric National Call Center at 1-800-797-1850 before noon at least 2 business days (subject to change) before the day of your scheduled test. Cancel or reschedule online at [www.prometric.com/AIPB/default.htm](http://www.prometric.com/AIPB/default.htm).

## APPLICANTS WITH DISABILITIES

AIPB complies fully with the Americans with Disabilities Act (ADA). Candidates who require reasonable accommodation for testing under the ADA should notify AIPB when submitting their application.

## PROMETRIC TESTING CENTER REGULATIONS

The following rules are observed at all testing centers to ensure uniform testing procedures:

1. You must present two forms of ID; one with a photo and both showing the same name and signature (i.e., not one with your maiden name and one with your married name). Acceptable forms of Primary ID are: valid state driver's license, valid passport, state ID card, military ID card, student ID card. Acceptable forms of Secondary ID are: credit card, ATM card, green card.
2. Nonprinting, nonprogrammable, six-function, self-powered calculators may be used during the tests.
3. No test materials, documents or memoranda of any kind may be taken from test rooms.



4. Any irregularities related to the administration of the test(s) will be reported to AIPB. Candidates suspected of giving or receiving assistance will be closely observed, and their names and ID numbers will be reported to AIPB.
5. The designated test will be offered to the candidate only on the day and time scheduled.
6. Visitors are not permitted in the testing room.

## MAINTAINING CERTIFICATION

Like certified professionals in medicine, law, accounting and other professions, *Certified Bookkeepers* must acquire ongoing Continuing Professional Education Credits (CPECs) to maintain the CB designation.

## A HEAD START ON YOUR CPECs

Starting on the date that you become a *Certified Bookkeeper*—which is the date on your document of certification—you must acquire 60 CPECs every 3 years. When you become certified, you retroactively receive 40 CPECs for the six workbook Final Exams that you passed. After that, AIPB suggests ways to continue acquiring CPECs, many at no charge. There is a nominal fee of \$3 per CPEC to register them with AIPB. You will receive details upon becoming certified, in *The Certified Bookkeeper's Guide to Continuing Professional Education Credits (CPECs)* brochure.

## THE CERTIFIED BOOKKEEPER'S CODE OF ETHICS

The *Certified Bookkeeper's* Code of Ethics comprises a Preamble, Rules of Ethics and interpretations of the rules of ethics.

### Preamble

As a member of the accounting profession, the *Certified Bookkeeper* has responsibilities to a number of parties. Which parties the *Certified Bookkeeper* has obligations to depends on whether the *Certified Bookkeeper* is employed as an internal bookkeeper for a particular entity or is working as a public bookkeeper for clients.

When working as an internal bookkeeper for an entity, the *Certified Bookkeeper* has responsibilities to ...

1. the employer;
2. society; and
3. the bookkeeping and accounting profession.

When working as a public bookkeeper, the *Certified Bookkeeper* has responsibilities to ...

1. the client;
2. society; and
3. the bookkeeping and accounting profession.

This Code of Ethics is applicable to all *Certified Bookkeepers*.

### Rules of Ethics for Internal Bookkeepers

Internal *Certified Bookkeepers* have the following obligations:

#### Obligations to the employer

1. To provide the employer with high-quality professional services.
2. To remain current and up to date on matters relating to the bookkeeping profession. Only by being up to date can the *Certified Bookkeeper* provide the employer with high-quality professional services.

3. To protect the confidence of all aspects of the employer's business or, in the case of a non-business entity, of all matters relating to the employer.
4. To be loyal to the employer and to work in the best interests of the employer.
5. Not to engage in any activity that is in conflict with the employer's interests.
6. If asked by the employer to do something not in accordance with the *Certified Bookkeeper's* professional standards, to attempt first to resolve the issue within the employer's organizational structure or, if unable to resolve the situation, to resign and seek employment elsewhere. At no time should the *Certified Bookkeeper* report this situation to an outside group or agency unless required to by law.

#### Obligations to society

1. *Certified Bookkeepers* employed as internal bookkeepers should at all times conduct themselves with integrity.
2. *Certified Bookkeepers* employed as internal bookkeepers should, when requested or required, provide government agencies or bodies with information that, to the best of their knowledge, is correct.
3. *Certified Bookkeepers* employed as internal bookkeepers should be objective in their professional judgments, actions and interpretations.

#### Obligations to the bookkeeping and accounting professions

1. *Certified Bookkeepers* employed as internal bookkeepers should refrain from any act that would bring discredit to the bookkeeping or accounting profession.
2. *Certified Bookkeepers* employed as internal bookkeepers should share new, general, nonproprietary developments in accounting with other members of the bookkeeping and accounting professions.





## Rules of Ethics for Public Bookkeepers

Public *Certified Bookkeepers* have the following obligations:

### Obligations to clients

1. To provide clients with high-quality professional services.
2. To remain current and up to date on matters relating to the bookkeeping profession. Only by being up to date can the *Certified Bookkeeper* provide the client with high-quality professional services.
3. To protect the confidence of all aspects of the client's business or, in the case of a nonbusiness entity, of all matters relating to the client.
4. To be loyal to the client and work in the best interests of the client.
5. Not to engage in any activity that is in conflict with the client's interests.
6. If asked by the client to do something not in accordance with the *Certified Bookkeeper's* professional standards, to attempt first to resolve the issue with the client or, if unable to resolve the situation, to resign from the engagement and, if necessary, seek legal counsel. At no time should the *Certified Bookkeeper* report this situation to an outside group or agency unless required to by law.

### Obligations to society

1. *Certified Bookkeepers* engaged as public bookkeepers should at all times conduct themselves with integrity.
2. *Certified Bookkeepers* engaged as public bookkeepers should, when requested or required, provide government agencies or bodies with information that, to the best of their knowledge, is correct.
3. *Certified Bookkeepers* engaged as public bookkeepers should be objective in their professional judgements, actions and interpretations.

### Obligations to the bookkeeping and accounting professions

1. *Certified Bookkeepers* engaged as public bookkeepers should not engage in any act that would bring discredit to the bookkeeping or accounting profession.
2. *Certified Bookkeepers* engaged as public bookkeepers should share new, general, nonproprietary developments in accounting with other members of the bookkeeping and accounting professions.

# The American Institute of Professional Bookkeepers

Be it known that

**Your Name Here**

has passed all examinations and met all other requirements prescribed by the Institute and the rules of this Board of Certification and is entitled to append the letters CB after this registrant's name to evidence registration by this Board as a

## Certified Bookkeeper

In witness whereof the said Board grants this certificate number

**A50344A**

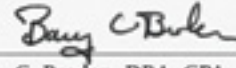
this day of **August 20, 2021**



Stanley I. Hartman  
Executive Director



Stephen Sahlein  
Vice President



Barry C. Broden, DBA, CPA  
Board of Certification



Gordon S. May, MBA, Ph.D., CPA  
Board of Certification

### CERTIFICATION ADVISORY BOARD

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Bolin & Associates

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Virginia Commonwealth University

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Director, Rose Ryan, Inc., Newark, CA

Gordon S. May, MBA, PhD, CPA

University of Georgia (Retired)

Debera J. Salam, CPP

Payroll Information and Process Services

Lita G. Schloss

Iona College (Retired)

**Important:** (1) Photocopy in case you need to start again or need more than one form.  
(2) Photocopy completed form for your records.

**APPLICATION FOR THE CERTIFIED BOOKKEEPER (CB) DESIGNATION**

**(Please complete and return immediately to [Barbara@ajpb.org](mailto:Barbara@ajpb.org).)**

**Please type or print legibly**

Student's name: (**Important.** When you test at your local Prometric Test Center, you will be asked for two forms of ID, one with a photo, both with signatures. The name on this application *must* match the name on those IDs exactly.)

Mr.  Ms.  Mrs.  Miss \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone (\_\_\_\_) \_\_\_\_\_ E-mail \_\_\_\_\_

Date of birth \_\_\_\_/\_\_\_\_/\_\_\_\_ Mother's maiden name \_\_\_\_\_

**Statement of experience forms (pages 9 and 10) are:**

Enclosed  Being sent under separate cover  To be completed later

I certify that I have read and understand the instructions and that the information given by me is correct. I further certify that I have read the American Institute of Professional Bookkeepers' Code of Ethics and that I understand and accept it. I understand that knowingly providing false statements herein or lack of compliance with the American Institute of Professional Bookkeepers' Code of Ethics are grounds for rejection of this Application. I understand that the liability of the American Institute of Professional Bookkeepers and its agents is limited to enrollment fees only.

\_\_\_\_\_  
Signature of applicant

\_\_\_\_\_  
Date

**Important:** (1) Photocopy in case you need to start again or need more than one form.  
(2) Photocopy completed form for your records.

## EMPLOYMENT EXPERIENCE

For Freelance Experience, see page 10.

Complete and return to: Certified Bookkeeper Program, AIPB, 6001 Montrose Road, Suite 500,  
Rockville, MD 20852 Fax to 301-770-5626, or email to [Barbara@aipb.org](mailto:Barbara@aipb.org).

### Applicant

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name while employed (if different)

\_\_\_\_\_  
Street address

\_\_\_\_\_  
City/State/Zip

\_\_\_\_\_  
Phone number

\_\_\_\_\_  
Email address

### Supervisor/Owner

\_\_\_\_\_  
Name

\_\_\_\_\_  
Company/Organization name

\_\_\_\_\_  
Street address

\_\_\_\_\_  
City/State/Zip

\_\_\_\_\_  
Phone number

\_\_\_\_\_  
Email address

		<b>Employer's verification (Initial)</b>	
A. Dates of full-time employment	_____	_____	_____
	<b>From</b> (mo/day/yr)	<b>To</b> (mo/day/yr)	
B. Dates of part-time employment	_____	_____	_____
	<b>From</b> (mo/day/yr)	<b>To</b> (mo/day/yr)	

**If part-time**, number of hours worked per week \_\_\_\_\_

### Duties performed (at least three must be checked):

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> bookkeeping (basic)                      | <input type="checkbox"/> recording end-of-period adjustments and costing out inventory                       | <input type="checkbox"/> preparing the income statement                            |
| <input type="checkbox"/> accounting (basic)                       | <input type="checkbox"/> maintaining and controlling end-of-period inventory balances                        | <input type="checkbox"/> preparing the balance sheet                               |
| <input type="checkbox"/> preparing the bank reconciliation        | <input type="checkbox"/> preparing part of a trial balance   | <input type="checkbox"/> handling collections                                      |
| <input type="checkbox"/> recording general journal entries        | <input type="checkbox"/> creating the adjusted trial balance   | <input type="checkbox"/> making collection calls and maintaining payments schedule |
| <input type="checkbox"/> recording accounts receivable            | <input type="checkbox"/> maintaining sales-tax-payable, and filing related end-of-period forms and schedules | <input type="checkbox"/> budgeting   |
| <input type="checkbox"/> recording accounts payable               | <input type="checkbox"/> operating accounting software—inputting   | <input type="checkbox"/> reporting end-of-period budget v. actual results          |
| <input type="checkbox"/> preparing payroll(s)                     | <input type="checkbox"/> transactions or general journal entries or adjustments for the trial balance        | <input type="checkbox"/> preparing tax returns for a business                      |
| <input type="checkbox"/> reporting federal or state payroll taxes |  | <input type="checkbox"/> other (describe) _____                                    |
| <input type="checkbox"/> recording depreciation for book purposes |  | _____  |
| <input type="checkbox"/> recording depreciation for tax purposes  |  | <input type="checkbox"/> other (describe) _____                                    |
| <input type="checkbox"/> recording inventory                      |  | _____  |
|   |  | <input type="checkbox"/> other (describe) _____                                    |
|   |  | _____  |

These statements are true and accurate according to my records or to the best of my knowledge.

\_\_\_\_\_  
Applicant signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employer signature

\_\_\_\_\_  
Date

**Important:** (1) Photocopy in case you need to start again or need more than one form.  
 (2) Photocopy completed form for your records.

## FREELANCE EXPERIENCE

For Employment Experience, see page 9.

Complete and return to: Certified Bookkeeper Program, AIPB, 6001 Montrose Road, Suite 500, Rockville, MD 20852 Fax to 301-770-5626, or email to [Barbara@aipb.org](mailto:Barbara@aipb.org).

TYPE OR PRINT LEGIBLY. HAVE CURRENT/FORMER CLIENT SIGN/INITIAL AS NOTED.

### Applicant

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name while employed (if different)

\_\_\_\_\_  
Street address

\_\_\_\_\_  
City/State/Zip

\_\_\_\_\_  
Phone number

\_\_\_\_\_  
Email address

### Client

\_\_\_\_\_  
Name

\_\_\_\_\_  
Company/Organization name

\_\_\_\_\_  
Street address

\_\_\_\_\_  
City/State/Zip

\_\_\_\_\_  
Phone number

\_\_\_\_\_  
Email address

### Employer's verification (Initial)

A. Dates of full-time employment \_\_\_\_\_

**From** (mo/day/yr)

**To** (mo/day/yr)

B. Dates of part-time employment \_\_\_\_\_

**From** (mo/day/yr)

**To** (mo/day/yr)

If **part-time**, number of hours worked per week \_\_\_\_\_

### Duties performed (at least three must be checked):

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> bookkeeping (basic)                      | <input type="checkbox"/> recording end-of-period adjustments and costing out inventory                       | <input type="checkbox"/> preparing the income statement                            |
| <input type="checkbox"/> accounting (basic)                       | <input type="checkbox"/> maintaining and controlling end-of-period inventory balances                        | <input type="checkbox"/> preparing the balance sheet                               |
| <input type="checkbox"/> preparing the bank reconciliation        | <input type="checkbox"/> preparing part of a trial balance   | <input type="checkbox"/> handling collections                                      |
| <input type="checkbox"/> recording general journal entries        | <input type="checkbox"/> creating the adjusted trial balance   | <input type="checkbox"/> making collection calls and maintaining payments schedule |
| <input type="checkbox"/> recording accounts receivable            | <input type="checkbox"/> maintaining sales-tax-payable, and filing related end-of-period forms and schedules | <input type="checkbox"/> budgeting   |
| <input type="checkbox"/> recording accounts payable               | <input type="checkbox"/> operating accounting software—inputting   | <input type="checkbox"/> reporting end-of-period budget v. actual results          |
| <input type="checkbox"/> preparing payroll(s)                     | <input type="checkbox"/> transactions or general journal entries or adjustments for the trial balance        | <input type="checkbox"/> preparing tax returns <i>for a business</i>               |
| <input type="checkbox"/> reporting federal or state payroll taxes |  | <input type="checkbox"/> other (describe) _____                                    |
| <input type="checkbox"/> recording depreciation for book purposes |  | _____  |
| <input type="checkbox"/> recording depreciation for tax purposes  |  | <input type="checkbox"/> other (describe) _____                                    |
| <input type="checkbox"/> recording inventory                      |  | _____  |
|   |  | <input type="checkbox"/> other (describe) _____                                    |
|   |  | _____  |

These statements are true and accurate according to my records or to the best of my knowledge.

\_\_\_\_\_  
Applicant signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Client signature

\_\_\_\_\_  
Date



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Rockville, MD 20852

[www.aipb.org](http://www.aipb.org)