RESOLVED, that Citibank shall serve as the banking institution for the Foundation for Accounting Education, Inc. (“FAE”); RESOLVED, FURTHER, that the following persons are hereby appointed to serve as authorized signatories on all banking accounts of the FAE:

M. Jacob Renick  
Kevin Matz  
J. Michael Kirkland  
Joanne S. Barry  
Ernest J. Markezin  
Richard Kravitz  
Revira Brennan

RESOLVED, FURTHER, that in the event the term of a FAE officer terminates at the end of the fiscal year and the officer’s term as a trustee continues into the following fiscal year, such officer or officers shall continue as bank signatory until such time as his or her successor officer is elected;

RESOLVED, FURTHER, that one signature is required for checks less than $5,000 and two signatures are required on checks greater than $5,000. At least one signature on any check over $10,000 is required to be a FAE officer or Trustee other than the FAE Executive Director; and

RESOLVED, FURTHER, that the above-indicated persons are hereby authorized and directed to execute and deliver any documentation required to carry out the intent of this resolution.