



Be it known that

Mr James W Linton

Having met the professional and all other requirements prescribed, was found to be duly qualified and is hereby designated by the Association as a

CERTIFIED TURNAROUND ANALYST

Certification Date: 2/1/2012

A handwritten signature in blue ink, appearing to read 'M. Von Lehman', written over a horizontal line.

Michael T. Von Lehman, CTP
President, Certification Oversight Committee

A handwritten signature in blue ink, appearing to read 'Brian F. Gleason', written over a horizontal line.

Brian F. Gleason, CTP
Vice President, Standards Subcommittee