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# **Vavra Capital Management, LLC**

## **Code of Ethics**

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***Confidential***  
***Revised March 25, 2026***

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# Vavra Capital Management, LLC

## Code of Ethics

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### Definitions

**Vavra Capital Management, LLC** is referenced as “the Firm”, and “VCM” throughout this Code of Ethics.

A “**Supervised Person**” of VCM is defined as each officer, member, partner, or employee, as the case may be, who are subject to VCM’s supervision and control.

An “**Access Person**” of VCM is defined as a Supervised Person who has access to nonpublic information regarding clients’ purchase and sale of securities, is involved in making securities recommendations to clients, or who has access to such recommendations that are nonpublic.

A “**Conflict of interest**” is defined as an incompatibility between one’s own interests, the interests of the Firm, and/or the interests of clients.

“**Material nonpublic information (“MNPI”)**” is defined as information about a company that has not yet been made public, for which there is a substantial likelihood that a reasonable client would consider important in making his or her investment decisions, or information that is reasonably certain to have a substantial effect on the price of a company's securities were it to be disclosed in the public domain.

“**Accounts**” means accounts of any Supervised Person and includes accounts of the Supervised Person’s immediate family members (any relative by blood or marriage living in the Supervised Person’s household), and any account in which he or she has a direct or indirect beneficial interest, such as trusts and custodial accounts or other accounts in which the Supervised Person has a beneficial interest or exercises investment discretion.

**“Beneficial ownership”** shall be interpreted in the same manner as it would be under Rule 16a-1(a)(2) under the Securities Exchange Act of 1934 in determining whether a person is the beneficial owner of a security for purposes of Section 16 of such Act and the rules and regulations there under.

**“Reportable security”** means any security as defined in Section 202(a)(18) of the Investment Advisers Act, except that it does not include: (i) Transactions and holdings in direct obligations of the Government of the United States; (ii) Bankers’ acceptances, bank certificates of deposit, commercial paper and other high quality short-term debt instruments, including repurchase agreements; (iii) Shares issued by money market funds; (iv) Transactions and holdings in shares of other types of open-end registered mutual funds, unless VCM acts as the investment adviser or principal underwriter for the fund; and (v) Transactions in units of a unit investment trust if the unit investment trust is invested exclusively in mutual funds, unless VCM acts as the investment adviser or principal underwriter for the fund.

### **Preamble**

The Vavra Capital Management, LLC Code of Ethics (“Code”) sets forth standards of professional conduct expected of Supervised Persons in order to safeguard material nonpublic information about client transactions, address conflicts of interest that arise from personal trading, and promote compliance with fiduciary standards of care. VCM is a registered investment adviser with the United States Securities and Exchange Commission.

The guidelines set forth in this Code are not intended to address every situation. Supervised Persons are expected to obey all securities laws. The Firm recognizes its need to respond flexibly to dynamic business needs and circumstances. Accordingly, VCM reserves the right to revoke, modify, interpret, and apply its guidelines, policies or procedures at its sole discretion, and without prior notice. This Code is not intended to be a contract or legally binding agreement, nor does it promise specific treatment in specific situations. For more information about the Code, please consult Jason Vavra, Chief Compliance Officer and Managing Member of VCM.

### **Introduction**

This Code sets forth standards of conduct requiring compliance with applicable state and federal securities laws, including Rule 204A-1 under the Investment Advisers Act of 1940, as amended. VCM expects Supervised Persons to comply with the letter of the Code and to observe its spirit. Always consider how your actions will reflect on the Firm as a whole and yourself as a professional. At the commencement of your employment or designation as a Supervised Person with VCM, and each time a new version of the Code is issued, you must certify that you understand and agree to abide by the terms of the Code by signing the Code of Ethics Acknowledgement Form, which can be found at the end of this document.

Each VCM Supervised Person is expected to conduct their investment advisory duties to the best of their ability with professionalism, honesty and integrity; place client’s interests above their own; make suitable recommendations to clients; resolve errors in a timely manner as directed under Firm policy; maintain the privacy of client’s personal information, including transactions and holdings; avoid any conflicts of interest; deal fairly with all clients; uphold your fiduciary responsibility; comply with applicable state and federal securities laws and follow the guidelines set forth in the VCM Compliance Manual.

The VCM Code of Ethics applies to all VCM investment advisory personnel. If a Supervised Person acts in a manner contrary to the Code, he or she could be subject to disciplinary sanctions depending on the evaluation of the circumstances. Failure to comply with the Code may result in disciplinary action, including termination. The standards of conduct set forth herein are applied fully and fairly without reliance upon technical distinctions to justify questionable conduct. Inadvertent Code violations are considered extremely serious.

### **General Standards of Conduct**

The Firm's standards of conduct are strict because they are intended for the benefit and protection of VCM and its Supervised Persons.

As a Supervised Person, you must exercise good faith in your dealings with both the Firm and its clients, consistent with the high degree of trust and confidence that is placed in you by the Firm. The need for the stringent application of this principle is heightened by the necessity that the Firm, in turn, exercises the highest degree of ethical conduct when dealing with its clients. This can be accomplished only through your individual commitment to the Firm's core values of integrity, respect, and professionalism.

If you discover that you will derive personal gain or benefit from any transaction between the Firm and any individual or firm outside the scope of any benefit derived as a Supervised Person of VCM, you must immediately refer the matter and disclose all pertinent facts to Jason Vavra.

#### ***Borrowing from / Lending to Clients***

You may not borrow money from a client of the Firm unless such borrowing is from a bank or other financial institution made in the ordinary course of business on substantially the same terms, including interest rates and collateral, as those prevailing at the time for comparable transactions with members of the general public and does not involve more than the normal risk of repayment or include other unfavorable features. You may not loan money to a client unless the client is an affiliate of VCM.

#### ***VCM Property***

While employed by or affiliated with the Firm, Supervised Persons will use the Firm's resources to carry out their jobs. Both client relationships and information pertaining to the clients themselves are the property of the Firm. If a Supervised Person leaves the Firm, is dismissed by the Firm or retires from the Firm, they may not take with them any of the work that was produced on VCM time or that utilized VCM resources; they also may not take any client or other confidential information with them unless authorized in writing by VCM to do so.

#### ***Business Transactions for the Firm***

You may not represent or exercise authority on behalf of the Firm in any transaction with any person, firm, company or organization with which you have any material connection (including, but not limited to, a directorship, officership, family relationship or significant borrowing relationship) or in which you have a material financial interest. You must report any existing or proposed business relationships with any such person, firm, company or organization to Jason Vavra, who will determine whether such business relationship is "significant" for purposes of this prohibition.

### ***Prohibition on the Use of Information from Your Previous Employer***

You should not bring any documents, software or other items to the Firm that may contain your previous employer's confidential, trade secret or proprietary information without approval from your prior employer. This would include such things as computer disks, rolodexes, client lists, financial reports or other materials that belong to your previous employer. If you have such unauthorized materials in your possession, they should be returned to your former employer immediately. It is the Supervised Person's responsibility to honor all legal agreements with any prior employer as to confidentiality and competitive activities, and to notify Jason Vavra of any such agreement.

## **Personal Trading**

### ***Personal Investments***

You must exercise sound judgment in making personal investments in order to avoid situations contrary to the best interests of the Firm. You must also avoid imprudent, speculative or questionable activity. It is not possible to enumerate all the circumstances where these restrictions apply; however, for example, it would be improper:

- ◆ To permit a client to arrange an investment for your account or to participate in investments arranged, sponsored by or participated in by a client under circumstances that might create, or give the appearance of creating a conflict of interest.
- ◆ To make or maintain an investment in any company or business with which the Firm has business relationships, if the investment is of such a character (whether because of the size or value of the investment or for any other reason) that might create or give the appearance of creating a conflict of interest.
- ◆ To purchase any new securities of any client of the Firm or to purchase any new securities of any company through an investment banking or securities firm having a business relationship with the Firm unless the demand for such new securities is such that purchases are not restricted or allocated among prospective purchasers.
- ◆ To enter into a security transaction for your personal account when you are aware that such action will front-run any investment action of the Firm.

Borrowing money to finance speculative investments such as trading in securities or commodities may expose you to additional financial risk, and it is, therefore, strongly recommended that you exercise caution if engaging in this practice.

### ***Participation in IPOs***

VCM Supervised Persons must obtain pre-approval from Jason Vavra to participate in initial public offerings ("IPOs"). Approval will only be granted if such participation does not advantage the Supervised Person over any client of the Firm. If Jason Vavra participates in an IPO, the compliance record must include written documentation demonstrating that such participation is consistent with VCM's fiduciary duty to its clients.

### ***Private or Limited Offerings***

No Supervised Person shall acquire beneficial ownership of any securities in a limited offering (such as a hedge fund) or private placement without the prior written approval of Jason Vavra who has been provided with full details of the proposed transaction (including written certification that the investment opportunity did not arise by virtue of the Supervised Person's activities on behalf of a client) and, if approved, will be subject to continuous monitoring for possible future conflicts.

### ***Reporting Requirements***

Every Supervised Person shall provide initial and annual holdings reports and quarterly transaction reports to VCM as requested by Jason Vavra. It is the policy of VCM that each Supervised Person must supply directly or arrange for their brokerage firm(s) to send automatic duplicate brokerage account statements of all securities transactions to Jason Vavra.

**Initially:** Every Supervised Person shall complete, no later than ten (10) days after the person becomes a Supervised Person, a report containing the following information:

- The name of any broker/dealer or bank in which the Supervised Person maintains an account. In addition, they should provide account name, account number and account registration.
- The name of the security and exchange ticker symbol or CUSIP number, type of security, number of shares and principal amount (if applicable) of each reportable security in which the Supervised Person had any direct or indirect beneficial interest ownership.

The information submitted must be current as of a date no more than forty-five (45) days before the person became a Supervised Person of VCM.

**Quarterly:** Every Supervised Person must, no later than thirty (30) days after the end of each calendar quarter, provide VCM with reports of or duplicate statements showing transactions in reportable accounts.

With respect to any transaction during the quarter in a reportable security in which the Supervised Person had any direct or indirect beneficial ownership:

- The date of the transaction, the name of the security and exchange ticker symbol or CUSIP number, the interest rate and maturity date (if applicable), the number of shares and the principal amount of each covered security;
- The nature of the transaction (i.e., purchase, sale or any other type of acquisition or disposition);
- The price of the reportable security at which the transaction was effected; and
- The name of the broker, dealer or bank with or through whom the transaction was effected.

### ***Restricted List***

A list of Restricted Securities may be maintained and at his discretion, Jason Vavra may place certain securities on this "Restricted List." Supervised Persons are prohibited from personally, or on behalf of an advisory account, purchasing or selling securities during any period they are deemed restricted. Securities issued by companies about which Supervised Persons are expected to regularly have material, nonpublic information should generally be placed on the restricted list. Jason Vavra shall take steps to immediately inform all Supervised Persons of the securities listed on the restricted list, to the extent applicable.

### ***Compliance Oversight***

VCM monitors holdings and trade activity for all Supervised Persons and their immediate family members who reside in the same household as the Supervised Person. All trade activity is compared to trades occurring within client accounts. Jason Vavra reviews for the following:

- ◆ Comparison of personal trading versus client trades.
- ◆ If transactions are in the same security on the same day as client's transactions, a review is conducted to view the time when the client and Supervised Person's trades were entered. The Firm's policy of "last in" for buy orders and "last out" for sell orders applies to all Supervised Person's personal and family account's transactions.
- ◆ Analyze for short-swing trades and market timing.

Jason Vavra's review of Supervised Person personal trading activity will occur no later than 30 days following the close of the calendar quarter. To the extent that Supervised Persons' investment accounts are comprised solely of automatic reinvestments of dividends, or represent an account in which the Supervised Person has no direct authority to place trades or sell securities, the Supervised Person account will not be subject to the quarterly reporting protocol. All Supervised Persons' holdings reports are subject to a review at the time of hire and annually thereafter. Jason Vavra maintains documentation of these reviews.

Jason Vavra, to the extent he is the only Supervised Person employed by VCM, will not be required to self-review his personal trading activity. However, he is subject to the reporting of personal investment holdings and transactions as outlined herein.

Violations of this Code will be promptly investigated and brought to Jason Vavra's attention to discuss possible disciplinary action. Action may include cancellation of the trade, additional training, requirement for pre-approval on trades, other trading restrictions, and/or termination of employment with VCM.

#### ***Confidentiality of Personal Trading Data***

VCM treats information related to Supervised Person securities accounts and transactions as confidential in nature. To ensure privacy, all Supervised Persons' personal statements are stored in a secure locked location with limited access. However, in certain circumstances, VCM may be authorized to disclose such information as required by law enforcement or regulatory inquiry and under those circumstances wherein the Firm deems disclosure to be reasonably necessary to prevent fraud, unauthorized transactions, liability, or to respond to judicial process or subpoena.

### **Insider Trading and Protecting Information**

#### ***Disclosure or Use of Confidential Information***

In the normal course of business, Supervised Persons may be given or may acquire information about the business of the Firm or its clients that is not available to the general public. This information is confidential and may include the Firm's financial data, business plans and strategies, personal information about clients, and information concerning specific portfolio transactions.

Except to the extent it is communicated to a third party manager selected by the client, current and former client information, including, but not limited to, nonpublic information such as the new account financial profile, assessment questionnaires, investment policy statements, portfolio values, holdings, transactions, strategies, managed programs, managers, advice furnished, etc., is

private and should not be shared with anyone outside of the Firm unless it is authorized by Jason Vavra.

All Supervised Persons are responsible for respecting and maintaining the confidential nature of such information, including taking reasonable care in how and where they discuss, document and store the confidential information that relates to the business activities of the Firm and its clients. Confidential information may only be disclosed to those who need to know the information to perform their job functions. Supervised Persons are also responsible for respecting and maintaining confidential information after they leave the Firm, are dismissed from the Firm, or retire from the Firm.

Holdings in a client's portfolio are readily available to clients upon request at any time. Performance reports and statements are mailed only to the address of record and any additional address set up in the system. Upon a written request from the client, copies of these materials may be delivered to a third party.

#### ***Material, Nonpublic Information***

Some confidential information is also material, nonpublic information and subject to the restrictions of federal and state banking and securities laws and regulations as to its communication and use. Material information should be treated as nonpublic until it is clear the information can be deemed public or ceases to be material.

#### ***Protection of External Manager Information***

The Firm may have access to buy and sell decisions from outside money managers. This information may be deemed nonpublic information. All VCM Supervised Persons are prohibited from using this information for their own personal gain by placing a trade into their own or a family member's account prior to placing the trade(s) for the managed account(s) in an attempt to gain a profit, protect against a loss, time the market or take a short-swing trade. It is important to note that an individual who proceeds to trade in this manner need not economically profit to be deemed to be in noncompliance with the VCM Code of Ethics and in violation of federal and/or state insider trading laws.

Material non-public information may not be passed along to another associate or person. In addition, any accounts held at another brokerage firm for any VCM employee or immediate family member must be approved by Jason Vavra. Information from outside money managers or other external or internal sources must be safeguarded and remain nonpublic. Orders for client portfolios take priority over personal and family related accounts.

#### ***Potential Conflicts of Interest***

As a fiduciary, the Firm has an affirmative duty of care, honesty and good faith to act in the best interests of its clients. Integral to providing advisory services to clients as a fiduciary is the requirement to identify and disclose all current and emergent conflicts of interest. Conflicts must be removed or in lieu of removal, conflicts of interest must be fully disclosed to clients and prospects and then subsequently managed with internal controls which ensure that the conflict does not in any way impair the adviser's fiduciary duty.

To this end, VCM Supervised Persons should not engage in the following:

- ◆ Favor one client or account over another.
- ◆ Use knowledge about pending trades or securities under consideration as the basis to transact a securities trade regardless of its profitability.
- ◆ Accept or give gifts, or anything of material value that could influence the decision-making process or make the client or VCM feel beholden to any person.

### **Gifts, Entertainment, and Outside Activities**

#### ***Gifts and Entertainment Policy***

The receipt and provision of gifts and entertainment may posit direct conflicts of interest between the Firm and its clients. Supervised Persons are prohibited from giving gifts to clients with an assessed value in excess of \$300. Likewise, Supervised Persons of the Firm are prohibited from receiving gifts with an assessed value in excess of \$300. All gifts provided and received to/from third parties, including clients and service partners, are required to be posted in the Firm's Gifts and Entertainment Log which is maintained by Jason Vavra. Failure to inform VCM of the receipt or provision of a gift will be considered a violation of this Code.

Entertainment of clients is an integral component of marketing the Firm's investment advisory services. However, as with any such client interaction, the practice may be abused to the point whereby a material conflict of interest is present and the Firm's fiduciary duty to other clients may be vulnerable. All entertainment will be limited to a reasonable absolute value for a meal and/or subsequent entertainment deemed to be ethically appropriate and economically reasonable. All entertainment must be posted to the Gifts and Entertainment Log, failure to do so will result in a violation of this Code. Furthermore, any entertainment that is expected to exceed \$300 in absolute value must be pre-approved by Jason Vavra. Receipts for all meals, entertainment and incidental charges attendant to the entertainment are to be submitted for reimbursement and will remain part of the compliance records of the Firm.

For purposes of compliance policy, a common distinction between a gift and business entertainment is whether persons from the firm providing the entertainment who are relevant to the business relationship attend the event. For example, receiving tickets to a baseball game, which is not attended by the giver or anyone who is relevant to the business relationship, would be characterized as a gift. Conversely, receiving a ticket to the same game attended by the giver would be characterized as business entertainment.

#### ***Outside Activities***

If you are a VCM Supervised Person, you may not accept outside employment or accept payment for services rendered to others, even though such employment or the services rendered may be permissible or desirable, without the prior consent of Jason Vavra. This includes engagements for teaching, speaking and the writing of books and articles.

In addition, you may not personally accept an appointment to act as an administrator, executor, guardian, trustee, or to act in any other fiduciary capacity, except when acting in such capacity for a person related to you by blood or marriage, without the approval of Jason Vavra. Where such duties are accepted for a relative or approval is obtained, the Firm and the law demand the highest standards of good faith in discharging such duties. VCM requires in these situations that these accounts be treated as covered accounts under the Code of Ethics, and therefore reportable along with personal investment accounts of the Supervised Person.

Supervised Persons may not accept membership on the board of directors of an outside adviser or financial institution unless you first obtain the approval of Jason Vavra.

### ***Political Activity***

VCM is interested in good government and encourages you to support the candidate or party of your choice. However, any affiliation with a candidate or party that suggests the Firm supports that candidate or party is strictly prohibited. You may not use the Firm or its property for political purposes, nor may you use the name of the Firm to further any political cause or candidate.

A public entity may be a VCM client and service by you with such a public body could give rise to situations where a conflict of interest exists. To avoid this problem, you are required to discuss the possibility of conflict with Jason Vavra before beginning any such service. Furthermore, all Supervised Persons are required to receive pre-approval before making a political contribution.<sup>1</sup>

## **Code Violations, Reporting, and Recordkeeping**

### ***Your Duty to Report Abuses of the Code of Ethics or Other Illegal or Unethical Conduct***

All Supervised Persons have a special obligation to advise Jason Vavra of any suspected abuses of VCM policy or Code provisions, including suspected criminal or unethical conduct. If you believe there has been any violation of securities law, anti-trust, health and safety, environmental, government contract compliance or any other laws or VCM compliance policies, we encourage you to make a report to Jason Vavra. You will not be subjected to any form of retaliation for reporting legitimate suspected abuses.

### ***Investigations of Reported or Suspected Misconduct***

As a financial organization, we have a special duty to safeguard the Firm's proprietary and confidential information, assets and property of our clients and the organization. In the event of an investigation regarding possible wrongdoing, you must cooperate fully.

Information relating to any investigation, including information provided by you or the fact of your participation in any investigation, is considered confidential, and may only be revealed to individuals not associated with the investigation on a need to know basis. Any request for information or subpoenas regarding federal or state agency investigations must be in writing and directed to Jason Vavra.

### ***Compliance with Laws and Regulations***

All VCM Supervised Persons must comply with applicable state and federal securities laws, including privacy requirements. Specifically, Supervised Persons are not permitted, in connection with the purchase or sale, directly or indirectly, of a security held or to be acquired by the client:

- ◆ To engage in any transaction, act, practice, or course of business which operates as a fraud or deceit upon any other person.
- ◆ To engage in any act, practice, or course of business which is fraudulent, deceptive, or manipulative.
- ◆ To mislead any client, including making a statement that omits material facts.

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<sup>1</sup> See political contribution policy in the VCM Compliance Manual.

- ◆ To engage in any manipulative practice with respect to any client.
- ◆ To engage in any manipulative practice with respect to securities, including price manipulation. Note that the Commonwealth of Pennsylvania places special emphasis on antifraud provisions for non-profit entities.

Any violation or potential violation of the Code of Ethics or any policies outlined in this Code should be immediately reported to Jason Vavra. Reports will be treated confidentially to the extent permitted by law and will be investigated promptly.

### ***ADV Code of Ethics Disclosure and Offer***

As required by regulatory instructions, VCM's Form ADV Part 2A provides a brief summary of our Code of Ethics and offers to provide a full copy of the Code of Ethics to clients, upon request.

### ***Education of Supervised Persons***

VCM Supervised Persons receive a copy of this Code of Ethics, and any subsequent amendment to this Code. Each person is responsible for reviewing it and acknowledging receipt of the initial Code and any amendments, in writing. Jason Vavra maintains the initial acknowledgment letters and receipt of amendments.

### ***Compliance Recordkeeping***

Jason Vavra maintains the following records for at least 5 years:

- ◆ Code of Ethics and all amendments;
- ◆ Violations of the code and any action taken;
- ◆ Written acknowledgment of receipt of the Code and amendments;
- ◆ Pre-clearance requests and approvals, in addition to reports of transactions and holdings;
- ◆ List of the persons deemed Supervised Persons subject to this Code.

## **Whistleblowers**

VCM Supervised Persons have a duty to observe the highest standards of business and personal ethics while discharging their professional responsibilities on behalf of VCM and to report suspected violations of the Code of Ethics, Compliance Manual or securities laws in the manner described in this policy. Supervised Persons are advised to share any questions, suggestions, concerns, or complaints with Jason Vavra who can address them properly. Any employee of VCM may also directly contact the SEC's Office of the Whistleblower at (202) 551-4790.

This policy offers protection from retaliation for Supervised Persons who make any complaint related to a known or suspected compliance violation ("Reporting Person"), if the complaint is made in good faith. "Good faith" means the Reporting Person has a reasonable belief that the complaint is true and is not being conveyed for personal gain or other ulterior motive.

Any acts of retaliation against a Reporting Person acting in good faith will invoke VCM's disciplinary policy and any person who retaliates against a Reporting Person will be subject to sanctions up to and including termination of employment. VCM recommends that Reporting Persons approach VCM with any concerns related to possible or actual violations of securities laws but does not prohibit Reporting Persons from voluntarily communicating with the SEC or other regulatory authority regarding possible or actual violations of securities law. Furthermore, VCM does not prohibit Reporting Persons from recovering an SEC whistleblower award.

Upon receipt of a complaint, Jason Vavra will confirm that the complaint involves a compliance violation. An investigation will be conducted as quickly as possible, considering the nature and complexity of the complaint and the issues it raises. Prompt and appropriate remedial action will be taken as warranted in his judgement. Any actions taken in response to a complaint will be conveyed to the Reporting Person to the extent allowed by law.

Jason Vavra will maintain all complaints received, tracking their receipt, investigation, and resolution. All complaints and reports will be maintained in accordance with VCM's confidentiality and record retention policies.

In the normal conduct of its business, VCM may use employment, severance, and non-disclosure agreements. Nothing contained in those agreements may prohibit current or former employees from voluntarily communicating with the SEC or other regulatory authorities about possible violations of law or from recovering an SEC whistleblower award. Jason Vavra is responsible to ensure that all such agreements comply with this requirement, and to make clear to all employees who sign such agreements that VCM does not prohibit them from communicating with the SEC or seeking a whistleblower award.

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**Vavra Capital Management, LLC**  
**Code of Ethics Acknowledgement Form**

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I hereby acknowledge receipt of the Vavra Capital Management, LLC Code of Ethics (the "Code") and certify that I have read and understand it and agree to abide by it. I hereby represent that all my personal securities transactions have been and will be effected in compliance with the Code.

Date of Code of Ethics: \_\_\_\_\_

Date of Certification: \_\_\_\_\_

\_\_\_\_\_ (Supervised Person Signature)

\_\_\_\_\_ (Print Name)

Jason Vavra Review: \_\_\_\_\_

Date of Review: \_\_\_\_\_