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Note: Beginning June 17, 2018, of the 4 hours of CE in the area of professional ethics that are required in a 2-year license cycle, at least 1 hour must cover the laws and rules of Michigan that apply to public accountancy. The content for this hour of CE is required to be created by a statewide professional CPA association approved by LARA. This one-hour requirement will count towards the 4 hour ethics requirement and will first need to be reported for the 2019 renewal. This course qualifies for 3 hours of general ethics but does not fulfill the specific 1 hour requirement. For more information, please consult the Board's website at <http://www.www.michigan.gov/lara>.