

2019 Learning Progression Series

Education designed for every stage of your payroll career.

1

Payroll Practice Essentials

Ideal for new payroll professionals, tax, HR, benefits, and systems personnel

2

Intermediate Payroll Concepts

Ideal for experienced payroll, HR, benefits, and systems professionals

3

Advanced Payroll Concepts

Ideal for payroll managers, supervisors, systems support, and tax professionals

4

Strategic Payroll Practices

Ideal for experienced payroll and tax professionals, managers, administrators, and directors

Virtual Classroom options available

1

Payroll Practice Essentials

Improve your organization's efficiency with a solid foundation of essential payroll knowledge.

Payroll Practice Essentials is perfect for payroll professionals in the early stages of their careers. It provides a helpful baseline by teaching new payroll professionals how to calculate gross and net pay, withhold, deposit, and report federal employment taxes, and handle W-4 and I-9 forms from new employees.

Individuals preparing for the Fundamental Payroll Certification (FPC) exam will also find **Payroll Practice Essentials** extremely helpful.

Learn how to:

- Calculate gross and net pay
- Recognize taxable vs. nontaxable fringe benefits
- Prepare and file W-2 and 941 forms
- Use W-4 and I-9 forms provided by new employees

Earn up to: 21 RCHs, 1.8 CEUs, or 21 CPE credits for attending in-person classes. 18 CPE credits are available for the Virtual Classroom. **No prerequisites required.** Classroom Fields of Study: Taxes = 15, Business Law = 4, Communications = 2. Virtual Classroom Fields of Study: Taxes = 13.5, Business Law = 3.0, Communications = 1.5

2019 In-Person Class Schedule

Location	Date	Course Code
Atlanta, GA	June 5–7	19PPE02C
Chicago, IL	August 26–28	19PPE06C
Dallas, TX	July 31–August 2	19PPE05C
Houston, TX	April 10–12	19PPE01C
Los Angeles, CA	September 9–11	19PPE07C
New York, NY	July 15–17	19PPE04C
San Francisco, CA	October 7–9	19PPE09C
Seattle, WA	June 26–28	19PPE03C
Washington, DC	September 23–25	19PPE08C

2019 Virtual Classroom Schedule

	Course Code
February 20–March 20	19PPE01V
April 3–May 3	19PPE02V
May 29–June 26	19PPE03V
July 31–August 28	19PPE04V
September 4–October 2	19PPE05V
October 16–November 13	19PPE06V

This virtual class will meet for nine two-hour sessions every Wednesday and Friday. See www.americanpayroll.org/essentials.html

Intermediate Payroll Concepts

2

2019 In-Person Class Schedule

Location	Date	Course Code
Chicago, IL	July 8–9	19IPC01C
San Jose, CA	September 19–20	19IPC02C

2019 Virtual Classroom Schedule

Date	Course Code
April 2–18	19IPC01V
June 4–20	19IPC02V
September 3–19	19IPC03V

This virtual class will meet for six two-hour sessions every Tuesday and Thursday. See www.americanpayroll.org/int-concepts.html

Reduce costly penalties by reducing common payroll errors.

Intermediate Payroll Concepts is ideal for individuals on a career path to management. Payroll managers, payroll team leaders, and tax professionals require a more in-depth look into the payroll process and this course teaches how to tax and report employee fringe benefits, understand how to correctly tax and report third-party sick pay, and determine which state's taxes to withhold when an employee works in multiple states.

Individuals preparing for the Certified Payroll Professional (CPP) exam will also find **Intermediate Payroll Concepts** extremely helpful.

Learn how to:

- Tax and report third-party sick pay
- Determine when an employee is working under the FLSA
- Manage within a team environment
- Determine which fringe benefits are taxable and how they affect payroll

Earn up to: 14 RCHs, 1.2 CEUs, or 14 CPE credits for attending in-person classes. 12 CPE credits are available for the Virtual Classroom. **No prerequisites required.** Classroom Fields of Study: Taxes = 8, Business Law = 4, Communications = 2. Virtual Classroom Fields of Study: Taxes = 7.0, Business Law = 3.5, Communications = 1.5

3

Advanced Payroll Concepts

Avoid penalties and satisfy the IRS with accurate reporting.

Advanced Payroll Concepts is perfect for those responsible for protecting their organization's compliance. Payroll managers, supervisors, systems support professionals, and tax professionals will benefit from this course's curriculum, which includes determining an employee's white collar exemption status, making corrections with W-2c and 941-X forms, and understanding the steps in payroll system implementation.

Individuals preparing for the Certified Payroll Professional (CPP) exam will also find **Advanced Payroll Concepts** extremely helpful.

Learn how to:

- Apply the DOL's white collar exemption tests
- Report offers of health coverage on 1094-C and 1095-C forms
- Report and tax expatriate and nonresident alien employees
- Tax and report stock options

Earn up to: 12 RCHs, 1.2 CEUs, or 12 CPE credits. **No prerequisites required.**
Fields of Study: Taxes = 7.0, Business Law = 3.5, Communications = 1.5

2019 Virtual Classroom Schedule

Date	Course Code
April 16–May 2	19APC01V
June 25–July 18	19APC02V
September 24–October 10	19APC03V

This virtual class will meet for six two-hour sessions every Tuesday and Thursday.
See www.americanpayroll.org/adv-concepts.html

2019 Virtual Classroom Schedule

Date	Course Code
May 29–June 14	19SPP01V
July 10–26	19SPP02V
September 4–20	19SPP03V

This virtual class will meet for six two-hour sessions every Wednesday and Friday.
See www.americanpayroll.org/strategic.html

Strategic Payroll Practices

4

Identify payroll practice trends and learn how to implement them in your organization.

Strategic Payroll Practices helps those eager to run an efficient payroll department and measure its efficiency. This course teaches payroll professionals, managers, and directors how to develop the right employees, understand the cost of payroll and implement cost-reduction processes, and correctly tax and report items of executive compensation.

Individuals preparing for the Certified Payroll Professional (CPP) exam will also find **Strategic Payroll Practices** extremely helpful.

Learn how to:

- Manage IRS and SSA notices and audits
- Develop a payroll department's vision and mission statements
- Ensure proper taxation and reporting of executive compensation
- Understand trends in payroll practice and technology

Earn up to: 12 RCHs, 1.2 CEUs, or 12 CPE credits. **No prerequisites required.**
Fields of Study: Business Management & Organization = 5, Taxes = 5, Information Technology = 2

1

Payroll Practice Essentials Course Outline*

What Is Payroll?

- The nature and role of the profession
- Objectives of the payroll department

Determining Worker Type

- Types of workers
- Making the determination between employees and independent contractors
- Using Form SS-8
- Expatriates, nonresident aliens, resident aliens

What Do I Need From an Employee?

- Forms I-9 and W-4
- Social security numbers
- New hire reporting
- E-Verify

Fair Labor Standards Act

- Exempt and nonexempt employees
- Child labor restrictions

Employee Wages

- The federal and state minimum wage rates
- Tips and the tip credit
- Shift premiums
- Overtime
- Workweeks
- Penalties

Calculating Overtime Payments

- Regular rate of pay
- Overtime premium rate
- Piecework and commission
- Bonuses
- Multiple pay rates
- Overtime for salaried employees

Defining Time Worked

- Collecting time worked
- Waiting to work
- Preparing to work

Withholding Taxes

- Form W-4
- Federal income tax withholding
 - Wage-bracket method
 - Percentage method
 - Supplemental wages
- Social security and Medicare tax withholding
- State and local income and unemployment tax withholding overview
- Employer-paid taxes and gross-ups
- Deceased employee's tax withholding

Determining Tax Treatment of Employer-Paid Benefits

- IRS definition of compensation
- Taxable/nontaxable compensation
- Fair market value
- Nontaxable fringe benefits
- Prizes and awards
- Personal use of company vehicles
- Group-term life insurance
- Deferred compensation
 - Qualified and nonqualified plans
- Cafeteria (flexible benefit) plans
- Adoption assistance
- Affordable Care Act basics
- FMLA regulations and requirements

Voluntary and Involuntary Deductions

- Voluntary deductions
 - Wage assignments
 - Charitable contributions
 - Overpayments
- Involuntary deductions
 - Child support orders
 - Medical support orders
 - Federal tax levies
 - Creditor garnishments
 - Student loan garnishments
 - Federal agency loan garnishments
 - Priority of multiple withholding orders

Paying Employees

- Pay frequencies and timing
- Direct deposit
- Paying by check
- Payroll cards
- Unclaimed wages
- Pay vehicles, stopping checks, positive pay

Reporting Taxes and Wages

- Employer Identification Numbers
- Depositing federal taxes
- Form 941 and Schedule B (Form 941) preparation
- Federal and state unemployment tax overview
- Form 940 and Schedule A (Form 940) preparation
- Form W-2 preparation
- Form 1099-R
- Form 1099-MISC

Payroll Accounting

- Accounting basics and principles
- Double-entry accounting
- Accounting period
- Accruals and reversals

Payroll Systems, Auditing, and Record Keeping

- Employee and manager self-service
- Interfaced and integrated systems
- Reconciliations and control procedures
- System security
- Internal controls and audits

Record Keeping

- Employee master file
- Record retention

The Payroll Profession

- Effective communication
- Principles of customer service
- Keeping up with changes affecting the payroll department
- Data and confidentiality breaches

Intermediate Payroll Concepts Course Outline*

2

Worker Classification Exemptions

- Statutory employees and nonemployees
- Section 530 – reasonable basis test
- Penalties for misclassification of employees
- Verification of employment eligibility using E-Verify

Fair Labor Standards Act Issues

- Workweek exceptions
 - Compensatory time
 - Fire protection and law enforcement exception
- Compensable time issues
 - Travel time
 - On-call time
 - Sleep time
 - Principal activities
 - Meetings and training sessions
 - Medical treatment and sick leave
 - Volunteer work
- FLSA limitations on employer deductions from pay
 - Employer deductions
 - Union dues
 - Board, lodging, and other facilities
 - Loans to employees
 - Uniforms
 - Salary advances and overpayments
 - Docked pay for missed work
 - Insurance bonds
 - Cash shortages

Taxable/Nontaxable Compensation

- Fair market value
- Frequency of payment
- Special accounting rule
- Tips, tip reporting, and tip allocation
- Personal use of company aircraft

- Educational assistance
 - Job-related
 - Non job-related
 - Scholarships and tuition reduction
- Sick pay
 - Third-party sick pay
 - Form W-4S
 - Taxation and reporting
 - Form 8922, *Third-Party Sick Pay Recap*
- Memberships
- Conventions and entertainment
- Workers' compensation
- Military differential payments
- Retiree group-term life insurance
- Leave sharing plans
- Outplacement services
- Back pay awards
- Gift cards
- Employer-provided meals and lodging

Multi-state Taxation Rules

- Nexus
 - State income taxation
 - State of residence
 - Reciprocity
- State unemployment taxes
 - Employees working in more than one state
 - Experience rating methods
 - Wage bases
 - Voluntary contributions
 - Joint or combined accounts

Benefits' Impact on Payroll

- COBRA
- Cafeteria plans
 - Qualified and nonqualified benefits
 - Deferral of compensation
 - Flexible spending arrangements
 - Grace periods and carryover plans
 - Health flexible spending arrangements
 - Dependent care assistance plans

- Deferred compensation plans
 - Defined benefit plans
 - Defined contribution plans
 - 401(k) plans
 - Profit sharing plans

Federal Tax Reporting

- Form W-2 reporting health coverage
- The effect of bankruptcy proceedings
- Form 945

Public Sector Employer Issues

- FLSA exception issues
 - White collar exemptions
 - Occasional and sporadic employment
 - Substitution and early relief
- 457(b) plans
- 403(b) plans
- Election workers
- Jurors
- Elected officials
- Social security and Medicare taxes
 - Section 218 agreements
 - Mandatory Medicare taxation
 - Student FICA exception

Payroll Accounting

- Reconciliations
- Employee benefit cost statements
- Financial statements
 - Balance sheet
 - Income statement
 - Statement of cash flow
 - Notes to financial statements

Payroll Relationship Dynamics

- Team development
- Personality types
- Building a successful payroll team
- Influential communication
- Managing diversity
- Communicating in meetings

3

Advanced Payroll Concepts Course Outline*

The Exempt Employee

- Coverage under the FLSA
- White collar exemptions
 - Administrative
 - Executive
 - Professional
 - Outside sales
- White collar exemption issues
 - Highly compensated employees
 - Salary basis
 - Allowable and improper deductions
- Collective bargaining agreements
- Managing wage and hour investigations
- Public contract acts
 - The Walsh-Healy Public Contracts Act
 - The Davis-Bacon Act
 - The Contract Work Hours and Safety Standards Act
 - The Service Contract Act
 - The Copeland Anti-Kickback Act

Family and Medical Leave Act

- Eligibility and covered employers
- Types of leave
- Notification requirements
- Intermittent leave
- Job restoration
- Benefits continuation
- Interaction of FMLA, cafeteria plans, and COBRA

Federal Tax Reporting Corrections/Adjustments

- Correcting and replacing Forms W-2
- Completing Form W-2c
- Completing Form W-3c
- Adjustments for overpayments and underpayments
- Completing Form 941-X
- Reconciling wages and taxes
- Special wage payment reporting
- Electronic filing

Taxation of Employer-Paid Benefits

- Business travel expenses
- Stock options
 - Incentive stock options
 - Employee stock purchase plans
 - Nonqualified stock options
- Nonqualified deferred compensation
 - Income taxation and reporting under Section 409A
 - Social security and Medicare taxation and reporting
- Health and welfare plans
 - Health insurance tax treatment
 - Benefits for same-sex spouses and domestic partners
 - Health Savings Accounts
 - Health Reimbursement Arrangements
 - Qualified Small Employer Health Reimbursement Arrangements
 - Paying COBRA
- Affordable Care Act and large employers
 - Full-time employees
 - Applicable large employer status
 - Employer shared responsibility payments
 - Completing Forms 1094-C and 1095-C
- Whole-life insurance
- Adoption assistance
- Advances and overpayments

Expatriate Taxation Overview

- Defining expatriates
- Federal income tax withholding
- Foreign earned income and housing cost exclusions
- Social security, Medicare, and FUTA taxation
- U.S. income tax treaties
- Totalization agreements
- Tax reimbursement policies
- Shadow payrolls

Resident and Nonresident Aliens

- Definition of alien status
- Taxation overview
- Form W-4 requirements
- Federal income tax withholding
- Social security and Medicare taxation
- Forms 1042, 1042-S, and 1042-T

Special Payroll Topics

- Paycards and paycheck issues
- Identity theft and the use of SSNs
- Non-tax deduction reporting
 - Charitable contributions
- Escheatment
- Census reporting
- Multiple worksite reporting
- Pension payments and withholding

Payroll Systems

- Developing a process, procedures, and policies manual
- Interfaced vs. integrated system
- System implementation process
- Maintaining the payroll system
- Workflow
- System updates
- Post project plan review

Payroll Department Operations

- Internal controls
 - Phantom employees
 - Segregation and rotation of job duties
- Record keeping
- FLSA enforcement and penalties
- Sarbanes-Oxley Act compliance
- HIPAA records confidentiality
- Management practices
- Update department processes

Leading a Payroll Department

- Leadership concepts
- Management practices and theories
- Customer satisfaction surveys

Strategic Payroll Practices Course Outline*

4

Planning and Organizing Payroll Operations

- Values
- Vision
- Mission
- Aligning payroll's visions and missions
- Objectives/key results
- Management by planning
- Third-party relationships management (service vendors – contract management)
- Understanding business partners
- Project management
- Managing international relationships

Measuring Payroll Operations' Effectiveness

- Cost analysis/cost of payroll check
- Benchmarking
- Performance metrics
- How to identify the cost of your payroll – what are the components?
- Impact of new benefits/establishing policies
- Auditing the payroll process and efficiency
- Writing a business case
- Budgeting payroll operations
- Service level agreements
- Quality assurance
- Measuring quality in the payroll department

Employee Development

- Career path
- Identifying job requirements
- Developing job requirements and staffing
- Writing job descriptions
- Interviewing candidates
- Performance feedback
- Taking corrective action
- Measuring employee development

Prioritizing Your Time

- Organizing through delegation
- Planning and leading a meeting

Change Management

- Change vs. transition
- Crisis management
- Measuring success

Trends in Payroll Practices and Technology

- Shared services
- Call centers
- Outsourcing
- Internet use by payroll professionals
- Employee and manager self-service
- Internet-based technologies
- Biometrics
- GPS technology
- Imaging and document storage
- Bots, process automation, and chatbots

Payroll Technology Selection

- System selection
- Processing environments
 - Hardware considerations
 - Cloud-based computing

Business Continuity Planning

- Benefits of a business continuity plan
- Creating a business continuity plan
- Updating the plan
- Testing the plan

Complex Taxation Issues

- Social security/Medicare taxation
 - Common paymaster
 - Agent reporting
 - Supplemental unemployment benefits
 - Railroad Retirement Tax Act
- Dealing with the IRS and SSA
 - Penalty notices
 - Audits
 - Reconciliation issues
 - Penalties/abatement/reasonable cause
 - Preventing penalties
 - IRS' Taxpayer Advocate Service
 - SSA reconciliation letters

- Mergers and acquisitions overview
 - Unemployment insurance
 - Transfer of experience rating
 - State issues
 - Standard and alternate tax and reporting procedures
 - Social security tax issues
 - W-2 and 941 reporting issues
- Discrimination testing
 - Retirement (401(k)) plans
 - Group-term life insurance

Taxing Executive Compensation

- The IRS' executive compensation compliance strategy
- Additional Medicare tax
- Withholding requirements from executive compensation
 - 37% supplemental wage withholding
 - Gross-ups of executive compensation
- Chauffeur services
- Aircraft (SIFL calculation)
- Stock compensation
 - Section 83(b) and 83(i) elections
 - Restricted stock
 - Phantom stock
 - Nonstatutory stock options
- Golden parachute payments
- Nonqualified deferred compensation plans
 - Section 409A requirements
- Split-dollar life insurance contracts

Security Issues

- Payroll fraud
- HIPAA requirements

Payroll Auditing

- Accounting records
- System operations
- Third parties (benefit administrators)
- Managing outside auditors
- Auditing the payroll process
- Optimizing the use of consultants

2019 Learning Progression Series | Registration Form

Register online: www.americanpayroll.org/course-conf/progression

1 Registration

Please register me for the following class:
(Please check applicable price)

	APA Member	Colleague of APA Member	Non-Member
Payroll Practice Essentials*	<input type="checkbox"/> \$1,299	<input type="checkbox"/> \$1,419	<input type="checkbox"/> \$1,549
Intermediate Payroll Concepts	<input type="checkbox"/> \$939	<input type="checkbox"/> \$1,049	<input type="checkbox"/> \$1,189
Advanced Payroll Concepts	<input type="checkbox"/> \$939	<input type="checkbox"/> \$1,049	<input type="checkbox"/> \$1,189
Strategic Payroll Practices	<input type="checkbox"/> \$939	<input type="checkbox"/> \$1,049	<input type="checkbox"/> \$1,189

In-Person Class Virtual Session**

City (if applicable): _____

Date: _____ Course Code: _____

I am an APA MEMBER. ID# _____

I am a COLLEAGUE of an APA Member (at the same street address)

Colleague's ID #: _____

Member's Name: _____

Member's ID #: _____

I am not an APA Member or Colleague. ID# (if known) _____

I want to join APA now:
Annual Membership Dues! \$254 + One-Time Enrollment Fee \$35 = \$289

Summary

Class (checked above): \$ _____

Sales Tax (if applicable)**: \$ _____

Membership dues (if applicable): \$ _____

Total Amount Paid: \$ _____

Join now and save up to \$250 on course registration!

3 Payment Information

Payment in U.S. dollars must accompany registration form.
Currency Converter: www.xe.com

Three Enrollment Options:

Online **Fax** **Mail**

www.americanpayroll.org (210) 224-6038 To address below

I authorize the API Fund for Payroll Education, Inc. to CHARGE my:

American Express Discover MasterCard Visa

Card is: (check one) Corporate Personal

Card #: _____

Exp. Date: _____ CVV Code: _____

Name on Credit Card: _____

Signature of Cardholder: _____

Purchase Order #: _____ (for government agencies/universities only)

Make Check #: _____ payable and mail to:

American Payroll Association
660 North Main Avenue, Suite 100 • San Antonio, TX 78205-1217
Email: apa@americanpayroll.org • **Visit:** www.americanpayroll.org
Phone: (210) 224-6406 • M-F, 8 a.m. - 6 p.m. CT

if you require special services, please call Customer Service at least 14 days in advance of the event.

I agree to the cancellation policies found at www.americanpayroll.org.

*All In-Class Sessions run for two days except for Payroll Practice Essentials; it is a three-day class. Payroll Practice Essentials: Virtual Classroom will meet for nine two-hour sessions. All other Virtual Classroom courses will meet for six two-hour sessions.

** You may be required to pay sales tax on this item. Please visit www.americanpayroll.org/sales-tax for a list of applicable sales tax.

*Membership dues are subject to change without notice and are nonrefundable. Membership is on an individual basis; corporate memberships are not available. 100% of membership dues are deductible as an ordinary business expense. An enrollment fee of \$35 is charged to all new members and to reinstate members inactive for more than 90 days.

Registration Confirmation and Specific Seminar Locations
You will receive an email confirmation of your registration and class date after your completed form and payment have been received and processed. Visit www.americanpayroll.org and search by your seminar code. On the seminar page, you can view hotel information at least 30 days before the seminar date by scrolling over your seminar location.

Dietary Requests and Special Services
Dietary Requests made within two weeks from event start date cannot be guaranteed. By requesting a dietary meal and indicating the meal functions you will be attending, you confirm that you will be eating your dietary meal purchased by APA on your behalf. There is no additional charge for the dietary meal(s), unless you elect not to eat it, fail to pick up the dietary meal, or eat a regular attendee meal in its place. In any of these instances, you will be invoiced \$50 for each dietary meal that you ordered. Dietary requests will be limited and will not be honored onsite. If you require special services, please call Customer Service at (210) 224-6406 at least 14 days in advance of the event.

Credit for Recertification and Continuing Education: The American Payroll Association is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org. APA's sponsor identification number is 103152. No prerequisites or advance preparation required. See individual course listings for credit information.

CPE Complaint Resolution Policy: The APA will make every effort to resolve complaints regarding NASBA compliance within a reasonable amount of time and in a confidential manner. A formal complaint must be submitted in writing and must set forth a statement of the facts and the specific remedy sought. Submit CPE complaints to: American Payroll Association, Attn: Certification, 660 North Main Avenue, Suite 100, San Antonio, TX 78205-1217. Certification: (210) 226-4600. We have registered with the Texas State Board of Public Accountancy to meet the requirements of the continuing professional education rules covering maintenance of attendance records, retention of program outlines, qualifications of instructors, program content, physical facilities and length of class hours. This registration agreement does not constitute an endorsement by the Board as to the quality of the program or its contribution to the professional competence of the licensee. Recertification Credit Hours (RCH) are awarded by the APA for pre-approved payroll learning events.

Please read our **policies for registration, transfers, substitution, cancellation, and refunds** at <https://info.americanpayroll.org/org/pdfs/tocs/event-policies.pdf>

Last updated: January 2019 **EMT: 9V**

FOR OFFICE USE ONLY:

Date: _____ Order #: _____ Batch #: _____

Group #: _____ Check #: _____ C/P: _____ Total: \$ _____

2 Registrant Information (please print)

Registrant's Primary Address

Name: Ms. Mr. _____

Title: _____

Organization: _____

Street Address: _____

City: _____

State/Province: _____ Country: _____

Zip + 4-Digit/Postal Code: _____ + _____

Phone: _____ Fax: _____

(Area/Country Code) (Area/Country Code)

Email: _____

(For official APA communications, registration confirmations, Payroll Currently, and PAYTECH-Digital)

Please indicate if you are: CPA PA (For NASBA reporting purposes)

Special Dietary Request: Vegetarian Gluten-free Kosher

Peanut Allergy Dairy Allergy Shellfish Allergy Vegan

I have read the additional info for onsite meal requests found in the right column.

Needed for new member enrollment

Birth date: _____ / _____ / _____

Registrant's Secondary/Home Address

Street Address: _____

City: _____

State/Province: _____ Country: _____

Zip + 4-Digit/Postal Code: _____ + _____

Phone: _____ Fax: _____

(Area/Country Code) (Area/Country Code)

Email: _____

Have you ever:

Purchased something from the APA? Yes No

Had a membership with the APA? Yes No

If yes, what name was it under? _____

What was the company name? _____