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Firm Brochure

(Part 2A of Form ADV)

This Brochure provides information about the qualifications and business practices of Certified Financial Strategies Corp. If you have any questions about the contents of this Brochure, please contact us at 972-702-8121 or rasel@cfscorp.com. The information in this Brochure has not been approved or verified by the United States Securities and Exchange Commission or by any state securities authority.

Certified Financial Strategies Corp (CFS) is a registered investment adviser firm. Registration of an Investment Adviser does not imply any level of skill or training. Additional information about Certified Financial Strategies Corp. is available on the SEC's website at www.adviserinfo.sec.gov.

September 6, 2012

Material Changes

The U.S. Securities and Exchange Commission issued a final rule in July 2010 requiring advisers to provide a Firm Brochure in narrative “plain English” format. The new final rule specifies mandatory sections and organization. As such we have revised our ADV Part 2 form to reflect this new rule.

This Brochure dated September 6, 2012 is a new document prepared according to the SEC’s new requirements and rules. As such this document is materially different in structure and requires certain new information that our previous brochure dated December 1, 2011 did not require.

The Material Changes section of this brochure will be updated annually when material changes occur since the previous release of the Firm Brochure.

- We have changed our minimum account size to \$250,000.
- We have changed our hourly fee to \$250/hr.
- CFS is currently in the process of changing from registration with the SEC to state registration in Texas and New Mexico, as required by the Dodd Frank Legislation as passed by Congress in 2010.

If you would like to receive a complete copy of our Firm Brochure, please contact us by telephone at 972-702-8121 or by email at rasel@cfscorp.com.

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Advisory Business

Firm Description

Roger Stephen Asel CFP®, CPA, PFS, acting as a sole proprietor, doing business as Certified Financial Strategies (CFS), founded the practice in 1993 as a financial planning and investment advisory firm. The firm was incorporated as Certified Financial Strategies Corporation (CFS) in 2005.

CFS provides personal financial planning and investment advice and management to individuals, families and their related entities, trusts and estates, and family business. Our firm works with clients to define financial objectives and to develop strategies for reaching those objectives, some of which may include: investment management, retirement planning, tax planning, estate planning, risk exposure review, education funding, family business succession planning, fringe benefits, charitable giving, cash flow and budget management, and/or other issues specific to the client.

Each clients' (or families') unique financial circumstance are discovered through questionnaires, worksheets and interviews and are evaluated to determine appropriate investment risk tolerance and asset class allocation. Products recommended can range from individual equities, fixed income, mutual funds, Exchange Traded Funds (ETF) or alternative investments.

Our firm's compensation is solely from fees paid directly by clients. Our firm does not receive any commissions based on the client's purchase of any financial product, including insurance. No commissions in any form are accepted or paid. No referral fees are paid or accepted. No benefits are received from custodians/broker dealers based on client securities transactions ("soft dollar benefits").

Assets under the direct management of CFS are held by independent custodians, broker dealer custodians such as TD Ameritrade Institutional, Fidelity Investments, Charles Schwab etc, mutual fund custodians or insurance company custodians in the client's name. Our firm does not act as custodian of client assets.

We may recommend other professionals such as lawyers, accountants, insurance agents, real estate agents, etc. at the request of the client. Other professionals are engaged directly by the client on an as needed basis even

when recommended by the advisor. Conflicts of interest will be disclosed to the client and managed in the best interest of the client.

CFS established an office in New Mexico in August, 2008 and notified regulators of the establishment located at 40 Calle Encanto in Tesuque, New Mexico.

Our firm has no intermediate subsidiaries.

Types of Advisory Services

Investment Management

The primary type of advisory service offered by CFS is investment management services and investment advisory service using financial planning as its guide for client evaluation and investment recommendations.

Comprehensive Financial Planning

This service includes financial planning, investment implementation, and ongoing asset management and monitoring services. Financial planning may include investment review and recommendations, retirement planning, tax planning, risk management, estate planning, small business planning, fringe benefits planning, education funding, charitable giving and other issues specific to each client. A written evaluation of the client's current financial situation and their financial goals is provided to the client. The engagement may also include implementation of recommendations accepted by the client, telephone conference meetings as needed, ongoing financial planning services, follow ups of specific courses of action that need to be taken, and routine portfolio reviews as negotiated with each client. Frequent portfolio reviews may occur but are not necessarily communicated to the client unless immediate changes are necessary and recommended.

Financial Planning Snapshot

This service includes financial planning only. No implementation services or ongoing investment management services are provided. Financial planning may include those items described in Comprehensive Financial Planning above. Recommendations are given in each area specifically requested by the client. Financial Snapshot engagements may be upgraded to the Comprehensive Financial Planning arrangement and/or Investment Management Services upon request of the client.

Special Projects

Projects may be requested to be undertaken that are not described in other types of agreements including periodic portfolio review, assistance with tax planning, expert witness services or other services specifically described in an engagement letter.

Tailored Relationships

At CFS advisory services are tailored to the unique individual needs of each client. Client goals and objectives are enumerated, clarified and discussed in meetings and via correspondence, and are used along with other client information to help determine the course of recommended action for each client. The goals and objectives for each client are documented in client files, either in hard copy or in electronic files and may be updated periodically. Clients may impose restrictions on the purchase of certain types of or on individual securities.

Managed Assets

As of December 31, 2011, CFS managed approximately 40 million dollars in assets for about 185 accounts or around 65 client households. All assets are managed on a non-discretionary basis. We don't take possession or determination of your assets. We act as your partner and only implement recommendations you approve.

Fees and Compensation

CFS bases its fees either on a percentage of Assets Under Management or hourly charges. **All fees are negotiable.**

For assets under management, clients will pay an annual fee, paid pro-rata or on a quarterly basis, of between 1% and 2%, depending on account size as follows:

- 1.5% between \$250,000 and \$500,000,
- 1.25% between \$500,001 and \$750,000, and
- 1% for accounts above \$750,000.

The accounts are held by the custodian. The custodian may charge a transaction fee for any trade done in the client's account. CFS receives no compensation from the custodian.

Fees may be charged at inception on a pro rata basis to reflect the number of days remaining in the calendar quarter and quarterly in advance thereafter based

on the account valuation as of the close of business on the last day of the preceding calendar quarter.

Comprehensive Financial Planning, Financial Planning Snapshot and Special Project services are offered to clients on an hourly charge basis. Hourly fees are \$250.00 per hour.

Financial planning fees for the Comprehensive Financial Planning Agreement may be based upon at least one or more of the following factors: historical relationship, total assets, investable assets, gross income, complexity of financial planning needs, relationships with other professionals, related accounts, or a negotiated agreement.

A prospective client's initial consultation is offered at no charge or obligation.

Fee Billing

Clients using Investment Management services are invoiced on a quarterly basis. If they choose to have fees deducted from their account(s) held at their custodian broker/dealer, then fees will be deducted as invoiced subsequent to client review. The client must consent in advance to direct debiting of their investment account for services rendered by our firm.

Clients using Comprehensive Financial Planning, Financial Snapshot, or Special Projects services are billed monthly in arrears, or as otherwise specified in an engagement letter. These fees cannot be paid by direct debit of a brokerage account.

Other Fees

Custodians may charge transaction fees on purchases or sales of certain mutual funds, stocks, bonds, and exchange-traded funds. These transaction charges are usually relatively small and are incidental to the purchase or sale of a security. In some cases, custodian also charge monthly, quarterly or annual custody fees. Fees for custody are disclosed to clients when this type of arrangement is recommended.

Mutual funds and exchange traded funds generally charge a management fee for their services as investment managers. The management fee is included in the expense ratio. Mutual fund fees also include transaction charges for the purchase or sale of securities within the fund and may charge other fees as disclosed in the fund prospectus. These fees are in addition to the fees paid by the client to CFS.

Please see the section entitled "Brokerage Practices" on page 8 for more information.

Past Due Accounts and Termination of Agreement

The client has a right to rescind the Investment Advisory Agreement for a complete refund of management fees within five (5) business days of signing the CFS Investment Advisory Agreement. Subsequent to the initial five business day period, the client may terminate this agreement, at any time and for any reason, by giving written notice. Upon termination, the client may request that CFS redeem all securities and send all cash proceeds to the client, transfer securities and/or cash to a newly appointed custodian or manager or retain the current custodian or mutual fund(s) and request that CFS no longer manage the account. In the event of termination the client shall be entitled to a pro rata refund of any prepaid advisory fees, calculated from the effective date of termination.

CFS will give (30) days written notice to an advisory client when CFS terminates the advisory relationship.

Compensation for Sales of Investment Products

Our firm's compensation is solely from fees paid directly by clients. The firm does not receive commission based on the client's purchase of any financial product, including insurance. No commissions in any form are accepted.

Performance-Based Fees

CFS does not use a performance-based fee structure because of the potential conflict of interest. Performance-based compensations may create an incentive for the adviser to recommend an investment that may carry a higher degree of risk to the client. However, the nature of asset-based fees allows our firm to participate in the growth of the client's wealth. This also means that our fees decline when the client's portfolio declines in value.

Types of Clients

Certified Financial Strategies generally offers its continuous mutual fund and securities asset allocation service to individuals, individual retirement accounts, pension plans, profit sharing plans, trusts, charitable organizations, corporations and other business entities. Certified Financial Strategies' required minimum account size is \$250,000. This minimum may be waived at the discretion of CFS in some cases.

Methods of Analysis, Investment Strategies and Risk of Loss

Methods of Analysis

Security analysis methods at CFS include fundamental and technical analysis. The main sources of information include Morningstar reports, fund prospectuses, S&P reports, Argus reports, Thompson Reuters Stock Reports, financial publications, research materials prepared by others, filings with the Securities and Exchange Commission, annual reports, conference calls and industry conferences.

Investment Strategies

The primary investment strategy we use for client accounts is a combination of strategic and tactical asset allocation. We may use passively-managed index and exchange-traded funds when appropriate for the client as well as actively-managed funds, dividend paying stocks, and individual municipal bonds where there are opportunities to have an impact by security selection. Portfolios are generally globally diversified to control risk associated with traditional markets. We may also at times recommend unrelated, third party investment managers who have greater expertise in certain disciplines when appropriate for the client.

The investment strategy for a specific client is based upon the objectives, income needs, and tax situation stated by the client during consultations. The client may change these objectives at any time. The client's goals and objectives are recorded during meetings and via correspondence with the client. Each client's portfolio is constructed solely for that client. We do not use model portfolios, and we do not utilize composites to illustrate results.

Alternative investments may be recommended to accredited clients to obtain income and non-correlation to capital markets.

Risk of Loss

All investment products and strategies have certain risks that are borne by the investor. Our investment approach keeps the risk of loss in mind. However as with all investments, clients face investment risks including the following: loss of principal risk, interest-rate risk, market risk, inflation risk, currency risk, reinvestment risk, business risk, liquidity risk, and financial risk. There is no assurance that CFS will be able to achieve its clients' objectives and past performance does not guarantee future performance.

Disciplinary Information

The firm and its employees have not been involved in any legal or disciplinary events related to past or present activities. Potential employees are investigated to assure past compliance to legal and industry regulations. Employees of CFS are required to maintain stringent compliance to all regulatory rules of conduct.

Other Financial Industry Activities and Affiliations

Activities

The primary business of CFS is that of providing financial planning and investment advisory services. CFS provides business and individual financial consulting services.

Roger Asel practices some incidental public accounting and tax preparation, as a sole proprietor: Roger S. Asel, CPA.

CFS employees may also provide services to legal representatives as a financial expert witness.

Affiliations

CFS does not have arrangements that are material to its advisory business or its clients with any related person. We may at times recommend unrelated, third party investment managers who have greater expertise in certain disciplines when appropriate for the client; we do not receive any compensation for referring clients to these investment advisors.

Code of Ethics, Participation or Interest in Client Transactions and Personal Trading

Code of Ethics

CFS maintains a firm Written Compliance Procedures Manual, including a firm Code of Ethics, which is maintained at its offices and is made available to all clients and prospective clients to review upon request. Our employees have committed to a Code of Ethics and Fiduciary Oath as outlined by the National Association of Personal Financial Advisors (NAPFA). The key points are: putting the clients' interest first, objectivity, confidentiality, competence, fairness and suitability, integrity and honesty, regulatory compliance, full disclosure and professionalism. CFP® designees are also held to a Code of Ethics as outlined by the CFP® Board of Standards. These can be found at www.cfp.net.

Participation or Interest in Client Transactions

CFS and its employees may at times buy or sell securities that are also held by clients. Employees may not trade their own securities ahead of client trades. Roger Asel is the chief compliance officer and reviews all trades.

Brokerage Practices

Selecting Brokerage Firms

CFS does not have any affiliations with product sales firms. Specific custodian recommendations are made to clients based on their need for such services. Our firm recommends custodians based on proven integrity and financial responsibility, best execution of orders at reasonable commission rates, and the quality of client service.

CFS recommends discount brokerage firms and trust companies (qualified custodians), such as the institutional services of TD Ameritrade, Fidelity and Charles Schwab. Our firm does not receive fees or commissions from any of these arrangements, although we may benefit from electronic delivery of client information, electronic trading platforms and other services provided by custodians for the benefit of clients. We may also benefit from other services provided by custodians, such as research, continuing education, and practice management advice. These benefits are standard in a relationship with these custodians and are not in return for client recommendations or transactions.

CFS reviews the execution of trades at each custodian annually. The review is documented in our firm's "Policies and Procedures Manual". Trading fees charged by the custodians are also reviewed on an annual basis. Our firm does not receive any portion of the trading fees.

CFS does not perform block trade transactions and/or split fees among clients.

Soft Dollars

CFS does not receive soft dollar benefits from the custodians to whom we refer clients.

Directed Brokerage

We do not direct brokerage for specific client transactions except individual municipal or corporate bonds, for which we select the broker-dealer with the best pricing on each individual trade. These are generally handled as trade away transactions.

Review of Accounts

Periodic Reviews

Roger Asel, President and CCO, continually reviews client financial information at least 3-4 times per year. The frequency of reviews is individually negotiated with each client. Comprehensive Financial Planning clients are provided with quarterly, semi-annual, and annual reviews, which vary in focus by quarter and may include asset allocation updates and rebalancing, performance reviews, tax reviews, and estate plan reviews, investment reviews, cash flow monitoring, and various other aspects of a portfolio's performance.

Financial Planning Snapshot clients are given the option to return annually at their expense for an update of their financial plan.

Review Triggers

Account reviews for Comprehensive Financial Planning clients are performed more frequently when market conditions dictate, or when a client's objectives change. A review may be triggered by client request, changes in market conditions, new information about an investment, changes in tax laws, or other important changes.

Regular Reports

Reviews usually include financial statements, asset allocation, risk potential, retirement planning, and tax and estate planning. Roger Asel performs all reviews on client accounts. Reviews will also be conducted upon client request or upon a significant change in economic trends or cycles or a significant change in client's financial circumstance.

Generally, clients receive at least quarterly (or more frequently at client's request, or if there are significant changes in economic trends or cycles or change in client's financial circumstances) statements detailing at a minimum: (1) the market value of assets of managed accounts, (2) the present positions held, (3) the investment performance for the quarter, and (4) the management fees paid.

Written reports are sent to Comprehensive Financial Planning clients based on their negotiated frequency of review. The reports may consist of an individualized letter summarizing the results of the review and our general thoughts on the economy, a Morningstar "Snapshot" report or other such portfolio reports, asset allocation analysis, tax-related information, updates to financial plans, portfolio graphs, or other appropriate reports as needed.

Client Referrals and Other Compensation

Incoming Referrals

CFS has been fortunate to receive many client referrals over the years. The referrals have come from current clients, accountants, estate planning attorneys and other sources. The firm does not pay for referrals.

Referral to Other Professionals

CFS does not accept referral fees or any form of remuneration from other professionals when a prospect or client is referred to them.

Custody

Account Statements

All assets are held at qualified custodians, who provide account statements directly to clients at their address of record at least quarterly. Occasionally, qualified clients may invest in private placements which are not held at qualified custodians. In these cases, statements are generally provided directly by the investment principal at least annually. Clients are encouraged to carefully review the statements provided by their custodians and to report to CFS any transaction which appears to be in error.

Investment Discretion

Discretionary Authority for Trading

The client will have sole discretion over assets held in their account, and no other party, including CFS will have discretionary authority over investments held in their account unless the client provides authority to a third party of interest. At the client's authorization, CFS will have the authority to direct purchases and sales of securities with the broker/dealer.

Limited Power of Attorney

At a client's discretion they may provide CFS a limited power of attorney to view the client's accounts on line, receive account statements and implement transactions agreed to. A limited power of attorney may also be provided to CFS by the client to deduct management fees from client accounts.

Voting Client Securities

As a matter of firm policy and practice, CFS does not have any authority to and does not vote proxies on behalf of advisory clients. Clients retain the responsibility for receiving and voting proxies for any and all securities maintained in client portfolios. CFS may provide advice to clients regarding the clients' voting of proxies.

Financial Information

Financial Condition

CFS has no financial commitment that impairs its ability to meet contractual and fiduciary commitments to clients, and has never been the subject of a bankruptcy proceeding.

Requirements for State-Registered Advisors

CFS is currently in the process of State Registration with the following states:

- Texas
- New Mexico

Education and Business Standards

Advisors must have completed a minimum of two (2) years experience in investment management. Advisors must have obtained either CFP or CFA certification or be subject to supervision until these requirements are obtained.

Roger S. Asel, CFP®, CPA/PFS, President/Owner

Educational Background:

- Year of Birth: 1948
- Southern Methodist University, BBA-1971
- Certified Public Accountant - 1977
- College for Financial Planning, CFP – 1990
- Personal Financial Specialist-AICPA - 1996

Business Experience:

Roger S. Asel founded Certified Financial Strategies, a Registered Investment Advisor Firm, in 1990 and has provided investment advisory and financial planning services to individuals and small businesses for over 21 years. Roger Asel has been a NAPFA registered financial advisor since 2003. Roger Asel has been a member of the AICPA since 1990. Roger Asel has served on the Board of the Dallas/Ft. Worth Chapter of the FPA.

Professional Certifications

Roger S. Asel has earned certifications and credentials that are required to be explained in further detail.

Certified Financial Planner™

Certified Financial Planner™, CFP® and federally registered CFP (with flame design) marks (collectively, the “CFP® marks”) are professional certification marks granted in the United States by Certified Financial Planner Board of Standards, Inc. (“CFP Board”). The CFP® certification is a voluntary certification; no federal or state law or regulation requires financial planners to hold CFP® certification

To attain the right to use the CFP® marks, an individual must satisfactorily fulfill the following requirements:

- Education – Complete an advanced college-level course of study addressing the financial planning subject areas that CFP Board’s studies have determined as necessary for the competent and professional delivery of financial planning services, and attain a Bachelor’s Degree from a regionally accredited United States college or university (or its equivalent from a foreign university). CFP Board’s financial planning subject areas include insurance planning and risk management, employee benefits planning, investment planning, income tax planning, retirement planning, and estate planning;
- Examination – Pass the comprehensive CFP® Certification Examination. The examination, administered in 10 hours over a two-day period, includes case studies and client scenarios designed to test one’s ability to correctly diagnose financial planning issues and apply one’s knowledge of financial planning to real world circumstances;
- Experience – Complete at least three years of full-time financial planning-related experience (or the equivalent, measured as 2,000 hours per year); and
- Ethics – Agree to be bound by CFP Board’s Standards of Professional Conduct, a set of documents outlining the ethical and practice standards for CFP® professionals.

Individuals who become certified must complete the following ongoing education and ethics requirements in order to maintain the right to continue to use the CFP® marks:

- Continuing Education – Complete 30 hours of continuing education hours every two years, including two hours on the Code of Ethics and other parts

of the Standards of Professional Conduct, to maintain competence and keep up with developments in the financial planning field; and

- Ethics – Renew an agreement to be bound by the Standards of Professional Conduct. The Standards prominently require that CFP® professionals provide financial planning services at a fiduciary standard of care. This means CFP® professionals must provide financial planning services in the best interests of their clients.

CFP® professionals who fail to comply with the above standards and requirements may be subject to CFP Board's enforcement process, which could result in suspension or permanent revocation of their CFP® certification.

Certified Public Accountant

Certified Public Accountant CPA - CPAs are licensed and regulated by their state boards of accountancy.

To attain the right to use the CPA designation, an individual must satisfactorily fulfill the following requirements:

- Education - While state laws and regulations vary, the education, experience and testing requirements for licensure as a CPA generally include minimum college education (typically 150 credit hours with at least a baccalaureate degree and a concentration in accounting).
- Experience - Most states require at least one year of experience providing services that involve the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which must be achieved under the supervision of or verification by a CPA.
- Examination – Must successfully pass the Uniform CPA Examination.

Individuals who become certified must complete the following ongoing education and ethics requirements in order to maintain the right to continue to use the CPA designation:

- Continuing Education - In order to maintain a CPA license, states generally require the completion of 40 hours of continuing professional education (CPE) each year (or 80 hours over a two year period or 120 hours over a three year period).
- Additionally, all American Institute of Certified Public Accountants (AICPA) members are required to follow a rigorous *Code of Professional Conduct*

which requires that they act with integrity, objectivity, due care, competence, fully disclose any conflicts of interest (and obtain client consent if a conflict exists), maintain client confidentiality, disclose to the client any commission or referral fees, and serve the public interest when providing financial services. The vast majority of state boards of accountancy have adopted the AICPA's *Code of Professional Conduct* within their state accountancy laws or have created their own.

Personal Financial Specialist

The PFS credential demonstrates that an individual has met the minimum education, experience and testing required of a CPA in addition to a minimum level of expertise in personal financial planning.

- Experience - To attain the PFS credential, a candidate must hold an unrevoked CPA license, fulfill 3,000 hours of personal financial planning business experience and complete 80 hours of personal financial planning CPE credits.
- Examination - Must pass a comprehensive financial planning exam and be an active member of the AICPA.
- Ethics - A PFS credential holder is required to adhere to AICPA's *Code of Professional Conduct*, and is encouraged to follow AICPA's *Statement on Responsibilities in Financial Planning Practice*.

Individuals who become certified must complete the following ongoing education and ethics requirements in order to maintain the right to continue to use the PFS marks:

- Continuing Education - To maintain their PFS credential, the recipient must complete 60 hours of financial planning CPE credits every three years. The PFS credential is administered through the AICPA.

Supervision

Roger S. Asel currently is the sole investment advisor for Certified Financial Strategies Corp. (CFS) and therefore does not have a direct supervisor, but is subject to regulatory oversight by various agencies. These agencies require registration by CFS and Roger S. Asel. CFS is subject to examinations by regulators, which may be announced or unannounced. Roger S. Asel is subject to the ethical standards as required by various licensing boards which renew his designations at regular intervals.

Other Professional Activities

Roger S. Asel is not engaged in any other investment-related business or occupation.

Roger S. Asel does not receive commissions, bonuses or other compensation based on the sale of securities or other investment products.

Roger S. Asel practices some incidental public accounting and tax preparation, as a sole proprietor: Roger S. Asel, CPA. Roger spends less than 10% of his time conducting accounting business.

Additional Compensation

Roger S. Asel does not receive any additional economic benefit from third parties for providing advisory services

Additional Disciplinary Information

Roger S. Asel does not have any legal or disciplinary events to report.

Roger S. Asel has never been the subject of a bankruptcy petition.