



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • www.nccpaboard.gov • No. 08-2010

Barton W. Baldwin, CPA, Appointed to Board



Barton W. Baldwin, CPA

Governor Beverly Perdue has appointed Barton W. Baldwin, CPA, of Mount Olive, to a three-year term on the Board of CPA Examiners. He succeeds Jeffrey T. Barber, CPA, whose term expired in June. [See Resolution on page 5.](#)

Baldwin, a partner in the firm Baldwin & Hodge, LLP, previously served on the Board from 1994 through 2000. During that time, he was elected Vice President of the Board and served as a member of the Executive Committee and the Personnel Committee. In addition, he served as Chair of the Professional Standards Committee.

An active member of the NCACPA since 1977, Baldwin has served as President and member of the Board of Directors. In 1998, Baldwin received the NCACPA's "Raymond Rains Award for Outstanding Service to the Profession."

At the national level, Baldwin has been an integral part of the National Association of State Boards of Accountancy (NASBA), serving not only as a member of numerous committees, but also as Middle Atlantic Regional Director, Director-at-Large, Vice Chair, IFAC delegate and most recently, Chair of NASBA. As NASBA Chair, he was instrumental in the negotiation and signing of the contract that introduced the computer-based CPA Examination.

In 2009, NASBA presented Baldwin with the "William H. Van Rensselaer Award." The Van Rensselaer award recognizes individuals who have earned recognition through their contributions in the development of a new program or improvement of a current program for boards of accountancy, or who influenced passage of rules or statutes to improve accountancy regulations and laws.

In addition to his service to NASBA, Baldwin has served the AICPA as a member of the Governing Council, State Legislation Committee, and the Quality Review Executive Committee.

Baldwin has also dedicated his time and talents within the community by serving in various leadership capacities with the Mount Olive Area Chamber of Commerce, Mount Olive Jaycees, Boys and Girls Clubs, the North Carolina Democratic Party, and First United Methodist Church.

Maria M. Lynch, Esq., Reappointed to Board

Governor Perdue has appointed Maria M. Lynch of Raleigh, to the Board of CPA Examiners for a three-year term expiring June 30, 2013. Initially appointed to the Board in 2007, Lynch is serving a second term as Secretary-Treasurer of the Board.

Lynch, a partner in the law firm of Lynch & Eatman, LLP, will serve as one of the Board's two public members.

In addition, she is the current Chair of the Professional Education and Applications Committee and the Personnel Committee. She is a member of Joint Regulations Task Force and past Chair of the Mobility Task Force.

Lynch, who was admitted to the North Carolina State Bar in 1979, was awarded the Sarah H. Davis Excellence Award in 2006 by the North Carolina Bar for her service to the profession.

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Disciplinary Actions

Penny Leigh Dierickx, #28748
Clayton, NC 07/19/2010

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Penny Leigh Dierickx (hereinafter "Respondent") was the holder of North Carolina certificate number 28748 as a Certified Public Accountant.
2. In January of 2007, Respondent was indicted for the first degree murder of her husband.
3. In May of 2008, Respondent requested that her North Carolina CPA certificate be placed on inactive status during the pendency of the criminal charge. Said request was granted in June of 2008.
4. On May 11, 2010, Respondent pled guilty to the second-degree murder of her husband and was sentenced by the court to a minimum term of 94 months with a maximum term of 122 months in the custody of the North Carolina Department of Correction.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9) a. and e., and 21 NCAC 08N .0201 and .0203.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Penny Leigh Dierickx, is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon her permanently revoked North Carolina certificate.

Nathaniel L. Tuboku-Metzger, #24003
Apex, NC 07/19/2010

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Nathaniel L. Tuboku-Metzger (hereinafter "Respondent") is the holder of North Carolina certificate number 24002 as a Certified Public Accountant. At all times relevant, Respondent was the president and principal shareholder of his CPA firm, Nathaniel L. Tuboku-Metzger, CPA, PC.
2. Respondent engaged a firm to perform his CPA firm's peer review.
3. Respondent failed to timely fulfill his obligations as agreed to in the peer review engagement.
4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board

ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's action as set out above constitutes a violations of NCGS 93-12(8c), 93-12(9)e, and 21 NCAC 08N .0203(b)(4).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

Sonja W. Hibbard, #15477
Elizabeth City, NC 07/19/2010

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Sonja W. Hibbard (hereinafter "Respondent") is the holder of North Carolina certificate number 15477 as a Certified Public Accountant.
2. Respondent was engaged by a client to provide tax preparation services to both the client and the client's S-corporation.
3. Respondent failed to calculate, in a timely manner, and to advise the client

of the tax liability for both the client and the client's S-corporation. Respondent's failures resulted in interest and penalties to the client for the unpaid taxes.

4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's failures to exercise due care and to prepare tax returns in a competent manner constitute violations of NCGS 93-12(9)e and 21 NCAC 08N .0211 and 08N .0212.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

Certificates Issued

At its July 19, 2010, meeting, the Board approved the following applicants for licensure:

Charles A. Akpom	Carey Stewart Mitchell
Diane Thalheimer Bair	Sarah Kate Moore
Hannah Leroux Barber	Derek John Mumma
Kelly Ann Barnes	Haley Jenkins Myers
Robert Anthony Bellia	Elizabeth Casey Nenni
David Paul Boyd	David O'Dirling
Kevin Joseph Buchser	James Douglas Osgood
Melvin Manuel Cartagena	Shilpa Girishbhai Patel
Mao Chen	Gregory J. Pedersen
Allison Marie Currier	Brenda Joyce Peiczarka
Mary Alice Dionne	Amanda Rene Pyzoha
James M. Dugan	Lance Robert Ream
Eric Hadley Faust	Bekgah Luanne Reed
Robert Forrest Fowler, III	Ian Jeffrey Reifkind
Brandon Jacob Gallion	Margaret Elizabeth Scott
Matthew Scott Giedd	Priya Shankar
Mya Dionne Gonder	Deidra Nicole Simmons
Edward Dayne Boki Grofic	Kim M. Spinello
Crystal Michelle Hamilton	James Edward Swann
Jeremiah Tesoro Hamm	Tonya Elise Teague
Tanya Jane Hoffa	Meredith Barber Tuttle
Shaun Michael Howes	John Mark Tyrpak
Cristen Anne Jones	Stephen Britt Watkins
Jodi Kay Kruse	Kimberly Lynn Wheeler
Courtney Anne Kueser	Robert Lowell Whited
Jonathan Ross Lambeth	Jennifer Lee Whitney
Terrie Eileen Lassandro	Catherine Ann Wides
James Spencer Levy	Sara Rebecca Woods
Andrew Micheal Macheck	Carolyn Ann Woodson-Clarke
Kelly Gloria McAuliffe	Hussien Yimam Yassin
Jonathan Alan McSwain	Nancy Elizabeth Yates

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Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following date:

September 6, 2010
Labor Day

Exam Fees Effective August 21, 2010

Administrative Fees

Initial Applicant	\$230.00
Re-exam Applicant	\$75.00

Exam Section Fees

Auditing & Attestation (AUDIT)	\$218.18
Financial Accounting & Reporting (FAR)	\$207.15
Regulation (REG)	\$185.10
Business Environments & Concepts (BEC)	\$174.08

Notices of Apparent Violation and Demands to Cease and Desist

**Avril Pinder, Respondent
Wilmington, NC**

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS 93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding “a single violation” of this Chapter; and,

WHEREAS, pursuant to NCGS 93-1, “A ‘certified public accountant’ is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter.”

WHEREAS, pursuant to NCGS 93-3, “It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under NCGS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.”

WHEREAS, Respondent Avril Pinder (hereinafter “Respondent Pinder”) is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State; and

WHEREAS, Respondent Pinder, while working in North Carolina, allowed herself to be identified as a CPA in a newspaper article and on the New Hanover County website, Respondent Pinder’s use of the title “CPA” or “Certified Public Accountant” conveys the false impression that she is authorized to use a title other than ‘accountant’ when, in fact, she is not lawfully authorized to use the title “certified public accountant” or “CPA” in this State. Such a representation is misleading and contrary to NCGS 93-1 and 93-3.

THEREFORE, Respondent Pinder is

hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she immediately cease and desist from offering or using in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until Respondent Pinder has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified Public Accountant Examiners
05/24/2010

In lieu of civil proceedings authorized by NCGS 93-12(16), the Board will accept Respondent’s consent to this Demand.

CONSENTED TO BY:

Avril Pinder
05/27/2010

**Thaddeus Joseph Shalek, Respondent
Durham, NC**

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by NCGS 93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding “a single violation” of this Chapter; and,

WHEREAS, pursuant to NCGS 93-1, “A ‘certified public accountant’ is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter.”

WHEREAS, pursuant to NCGS 93-3, “It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under NCGS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other

means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.”

WHEREAS, Respondent Thaddeus Joseph Shalek (hereinafter “Respondent Shalek”) has a principal place of business in North Carolina, but is not currently licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this State; and

WHEREAS, Respondent Shalek and his non-CPA firm employer have traded upon the title “CPA” by identifying Respondent Shalek on the non-CPA firm’s website as a CPA. Respondent Shalek’s identification as a CPA conveys the false impression that he is authorized to use a title other than ‘accountant’ when, in fact, he is not lawfully authorized to use the title “certified public accountant” or “CPA” in this State. Such a representation is misleading and contrary to NCGS 93-1 and 93-3.

THEREFORE, Respondent Shalek is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title “CPA” or “Certified Public Accountant” in North Carolina unless and until Respondent Shalek has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

BY:

Robert N. Brooks, Executive Director
North Carolina State Board of Certified Public Accountant Examiners
04/23/2010

In lieu of civil proceedings authorized by NCGS 93-12(16), the Board will accept Respondent’s consent to this Demand.

CONSENTED TO BY:

Thaddeus Joseph Shalek
05/05/2010

North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Jeffrey T. Barber, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2007;

WHEREAS, during his tenure he served two terms as Vice President of the Board;

WHEREAS, during his tenure he served as a member of the Executive Committee, as a member of the Professional Education and Applications Committee, and as a member and Chair of the Professional Standards Committee;

WHEREAS, during his tenure he served as Chair of the Joint Task Force on Regulations;

WHEREAS, during his tenure he faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Jeffrey T. Barber, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 19th day of July 2010.

Michael C. Jordan, CPA

Michael C. Jordan, CPA, President

North Carolina State Board of
Certified Public Accountant Examiners



Rules Effective July 1, 2010

In accordance with NCGS 150B-21.5, *Circumstances When Notice and Rule-Making Hearing Not Required*, the Board has made technical changes to a number of rules in 21 NCAC, Subchapter 08, *Board of Certified Public Accountant Examiners*.

According to Robert N. Brooks, Executive Director of the Board, the amendments were necessary to correct typographical and grammatical errors and to correct citations to other rules that had been amended in some way.

In addition, amendments were made to change information, such as addresses and telephone numbers, that are readily available to the public.

“The amendments do not significantly impact the manner in which the Board conducts business--they simply clean up the rules and correct information related to the cost of purchasing copies of standards from certain accounting organizations,” said Brooks.

In addition to the amendments, several rules were repealed because they are no longer applicable.

“We repealed the rule on the use of the CPA title (21 NCAC 08H .0105) and we repealed the rule on non-resident notification (21 NCAC 08H .0106) because those rules were no longer necessary because of the mobility legislation that is in effect now,” Brooks stated.

“When the Board makes changes to the rules, it is with the intention of making the rules more effective, more clear.”

The following rules were amended effective July 1, 2010:

- 21 NCAC 08J .0106;
- 21 NCAC 08K .0104;
- 21 NCAC 08K .0104;
- 21 NCAC 08N .0209;
- 21 NCAC 08N .0211;
- 21 NCAC 08N .0214;
- 21 NCAC 08N .0304;
- 21 NCAC 08N .0308;
- 21 NCAC 08N .0403;
- 21 NCAC 08N .0404;
- 21 NCAC 08N .0405; and
- 21 NCAC 08N .0306.

The following rules were repealed effective July 1, 2010:

- 21 NCAC 08H .0105;
- 21 NCAC 08H .0106; and
- 21 NCAC 08N .0210.

A PDF document showing the text of the rules before and after the changes is available from the Board’s website, www.nccpaboard.gov, under the heading, “In the Spotlight.”

The final text of the affected rules has been incorporated into the rules portion of the website.

If you have questions regarding the amended or repealed rules, please contact Robert Brooks by e-mail at rbrooks@nccpaboard.gov.

2010 Board Meetings

September 20
October 21
November 22
December 20

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

The agenda for each meeting is available from the Board’s web site, www.nccpaboard.gov, approximately five (5) business days before the scheduled meeting.

Reclassifications

Reinstatement

07/19/10 Greg Michael Cooley, #32690	Charlotte, NC
07/19/10 Todd Bradley Crum, #24272	Roxboro, NC
07/19/10 Gail Patterson Kuczkowski, #19466	Greensboro, NC
07/19/10 Dexter Thomas Laughlin, #16120	Williamsburg, VA

Reissuance

07/19/10 Charles Brian Bennett, #14838	Mount Airy, NC
07/19/10 Jo Jackson Briggs, #15295	Siler City, NC
07/19/10 Andrea R. Millar, #28184	Raleigh, NC

Retired Status

“Retired,” when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

07/19/10 Troy E. Alexander, #1076	Albemarle, NC
07/19/10 Willa Campbell Gold, #3964	Reidsville, NC
07/19/10 Harriette O. Griffin, #13816	Raleigh, NC
07/19/10 Jack L. Harmon, #8929	Hickory, NC
07/19/10 Alison L. Hawk, #32111	Little River, SC
07/19/10 Adriana Mendez, #34338	Charlotte, NC
07/19/10 Larry L. Redmond, #34667	Richfield, NC

Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

06/23/10

Vincent David Beichler, #29781
Marsha Snipes Caviness, #25302
Jason Motley Clarke, #31372
Minnetta June Davis, #20179
Leigh Ann Fernandez, #24231
Joseph J. Schmidt, #24760

06/24/10

Ralph Michael Behringer, #33006
Stephen A. Clark, #33243
Daniel Earl Godwin, #10955
Dexter K. Manning, #29463
Thomas Emil Ostrowski, #16954
Robert Bruce Propst, #14752
Jeffrey Talmadge Willis, #15621

06/25/10

Edward Francis Busch, #23986
Jacqueline A. Haskett, #16924
William E. McLendon, #28354
Herbert McRoy Skipper, Jr., #29873

06/28/10

Aaron Wayne Bauck, #32717
Neal Owen Carnahan, #21564
Jonathan Elliott Crane, #32009
Julie A. Enloe, #33395
Allyn Eugene Guffey, #16100
Linda Pearson Heaton, #17960
Valerie Cathey Lamar, #33872
Michael James McMahan, #12136
Gail Lynn Kosier Neuharth, #12373
Jeana D. Ochsner, #25129
Richard Gordon Redman, #33244
Rance Michael Rhodes, II, #33976
James Carlton Roberts, #17831
Sonja Leigh Speck, #31077
Steven O. Swyers, #30835
Walter Warren Tuthill, Jr., #2863
Robert Woods Vaughan, #3605
Jia Wang, #29150

06/29/10

Stephen Paul Jackson, Jr., #21853
Steven Allen Krpata, #25869
Janet R. Lashley, #22976
Akira Yamamoto, #30038

06/30/10

Markham Worth Baity, #26395
Wendy Sue Barber, #21660
Robert Mark Bullen, #32436
Greyson Miles Burnett, #34996
Winston Alfred Church, #20542
Seth Winslow Davis, #32597
Tammy Clark Eury, #27245
Ronald Lee Hagenbaugh, #29755
Brandon Morris Helms, #30178
Kevin Anthony Hine, #16638

Powell, TN
Fuquay-Varina, NC
Chicago, IL
Ocean Isle Beach, NC
Signal Mountain, TN
Anchorage, AK

Dallas, TX
Scottsdale, AZ
Blowing Rock, NC
Atlanta, GA
Cornelius, NC
Charlotte, NC
Raleigh, NC

McCormick, SC
Hertford, NC
Atlanta, GA
Georgetown, SC

Birmingham, AL
Harrisburg, NC
New York, NY
Fort Wayne, IN
Knightdale, NC
Crestview, FL
Harrison, NY
Raleigh, NC
Naples, FL
Hollywood, FL
Bethesda, MD
Seattle, WA
Mocksville, NC
Fresno, CA
St. Louis, MO
Tarzana, CA
Camden, SC
Glenview, IL

Greensboro, NC
Pinetown, NC
Hattiesburg, MS
Novi, MI

Greensboro, NC
Denver, CO
Timonium, MD
Roxboro, NC
Bristol, TN
McLean, VA
Banner Elk, NC
Charlotte, NC
Charlotte, NC
Wallace, NC

06/30/10

Stephanie Ketron Honts, #23661
Cathleen Barbara Johnson, #29885
Ryan Andrew Johnson, #27985
Timothy A. Keadle, #28054
Hubert Phillip Moore, Jr., #26773
Sean Christopher Pace, #34294
Thomas Joel Rourick, #22019
Roger D. Sharp, #23330
Elisabeth A. Shepard, #32061
Jerry Neil Smith, #13392
Lori Lyn Snodgrass, #34252
Jeanne Thomas Westbrook, #24100
Dale Roy Whitfield, Jr., #19549

07/01/10

William J. Alverson, III, #30711
Keith Gaston Bernard, #18374
Stephen Paul Bramlage, Jr., #24309
Jamie L. Engel, #32265
Harold Ernest Jones, Jr., #14544
Jennifer Lynn Lachance, #27546
Chris Maxwell Poplin, #17368
Jeffrey Michael Szyperski, #16037

07/02/10

James Eugene Kinkead, #22125
Gail Shell Miller, #14501

07/06/10

Jarod David Leggett, #34593
Brett Allen Paduch, #33013
Edie Hedden Parr, #19878
Elizabeth Raver Wagner, #18540

07/07/10

Mary Lee Bradford, #25236
Raymond Joseph Brooks, #15789
Kathleen Marie Gierer, #17328
Christopher J. Grasher, #23593
Patrick Louis Hoefling, #30679
Erik Vonn Horstmann, #23290
Debra Elaine Johnson, #25424
Susan S. King, #23044
Terry Richard May, #26172
Frank J. Sambor, #30643
Dorothy Ellen Whiteman, #19498

07/08/10

Karen Ann Blinkhorn, #25549
Cindy Abbott Coates, #16627
Michael DuBose, #15176
Sieglinde Christiane Hefelee, #31837
Brandi Charles Knight, #34669
Susan Jan Loy, #22394
Jeffrey M. Luck, #27928
Sheryl J. Minnis-Pannell, #24656
Horace William Palmer, Jr., #13016
Jolene Jean Smith, #31075
Carl Walter Treleaven, #17721

Troutville, VA
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Chesnee, SC
Atlanta, GA
Atlanta, GA
Raleigh, NC
Kansas City, MO
Portland, OR
Baltimore, MD
Atlanta, GA
Birmingham, AL
Charlotte, NC
Centreville, VA

Charlotte, NC
Fort Mill, SC
Maumee, OH
Pineville, NC
Raleigh, NC
Lewiston, ME
Albemarle, NC
Irvington, VA

Loganville, GA
Asheville, NC

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Johnson City, TN
Marshall, NC
Charlotte, NC

Winston-Salem, NC
Indian Trail, NC
Ballwin, MO
Dallas, TX
Charlotte, NC
Greenville, SC
Mount Olive, NC
Lenoir, NC
Greensboro, NC
Glastonbury, CT
Wilmington, DE

Kennesaw, GA
Hickory, NC
Sparta, NC
Waxhaw, NC
Rock Hill, SC
Little River, SC
Greenville, SC
Glen Allen, VA
Charlotte, NC
Bentonville, AR
Madeira Beach, FL



State Board of CPA Examiners

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Bucky Glover, CPA
Member, Monroe

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Member, Statesville

Jose R. Rodriguez, CPA
Member, Winston-Salem

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Buck Winslow, Manager
Alice G. Steckenrider
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Professional Standards
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Mary Beth Britt
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Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle
Certificate No. _____ Send Mail to ___ Home ___ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. Fax () _____ E-mail Address _____
Signature _____ Date _____

Mail to: PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.