



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. 09-2010

Rule-Making Hearing Scheduled for October 21, 2010

On October 21, 2010, the Board will conduct a public rule-making hearing to consider amendments to the following rules:

- 21 NCAC 08A .0301 & .0309;
- 21 NCAC 08C .0126;
- 21 NCAC 08F .0101, .0103, .0105, .0302, .0304, .0401, & .0410
- 21 NCAC 08H .0101;
- 21 NCAC 08J .0101, .0105, .0108, .0109, & .0111;
- 21 NCAC 08K .0105;
- 21 NCAC 08M .0105 & .0106; and
- 21 NCAC 08N .0206, .0207, .0215, .0302, .0306, .0307, 0402, & .0409.

The hearing is scheduled to begin at 10:00 a.m. at the Board office located at 1101 Oberlin Road, Raleigh.

Please submit written comments regarding the proposed amendments by mail, fax, or e-mail to:

Robert N. Brooks
NC State Board of CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827
Fax: 919/733-4209
E-Mail: rbrooks@nccpaboard.gov

Written comments must be received by the Board no later than 5:00 p.m. on October 1, 2010, for inclusion in the October Board meeting agenda package.

Written comments received after 5:00 p.m. on October 1, 2010, will be made available at the October 21, 2010, rule-making hearing.

All written comments must reference the specific rule(s) upon which the submitter is commenting.

Individuals who plan to attend the public rule-making hearing on October 21, 2010, must notify Robert N. Brooks by mail, fax, or e-mail no later than 5:00 p.m. on October 1, 2010.

An individual who plans to attend the rule-making hearing to present oral comments on the proposed actions must indicate which proposed rule(s) he or she will address and if he or she is in favor of or opposed to the proposed rule(s).

The text of the proposed rules was published in the August 16, 2010, issue of the *North Carolina Register*, an official publication of the Rules Division of the North Carolina Office of Administrative Hearings (OAH).

The *North Carolina Register* is available from the OAH website, www.oah.state.nc.us/rules/register/.

The text of the proposed rules is also available as a PDF document on the Board's website, www.nccpaboard.gov, under "In the Spotlight."

Questions regarding the rule-making process should be sent to rbrooks@nccpaboard.gov.

Rodriguez Elected Vice President of the Board

On August 23, 2010, the members of the Board elected Jose R. Rodriguez, CPA, Vice President of the Board.

A member of the Board since 2009, Rodriguez is the Chair of the Audit Committee and a Member of the Professional Standards Committee. He is a past member of the Professional Education and Applications Committee.

Rodriguez, a partner with KPMG LLP and a member of the KPMG LLP Board of Directors, is the Professional Practice Partner-Audit for the Carolinas business unit and the South Florida offices, including Puerto Rico.

He is a member of the AICPA, the NCACPA, and the Florida Institute of CPAs.

Rodriguez is a past member and chair of the Florida Board of Accountancy.

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Disciplinary Action

U. Angelene Melton Dunlap, #25590
U. Angelene Melton, CPA, P.A.
Charlotte, NC 08/23/2010

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. U. Angelene Melton Dunlap (hereinafter "Respondent") is the holder of North Carolina certificate number 25590 as a Certified Public Accountant. Respondent is licensed with the Board under the name of "U. Angelene Melton."

2. U. Angelene Melton, CPA, P.A. (hereinafter "Respondent Firm") is a registered certified public accounting corporation in North Carolina. At all relevant times, Respondent has served as the principal shareholder of Respondent Firm, and has been individually responsible for the conduct of Respondent Firm.

3. Respondent was indicted on thirty-two (32) counts of aiding and abetting in the preparation of false tax returns and one (1) count of obtaining property by false pretense.

4. Respondent pled guilty to one (1) count of aiding and abetting in the preparation of false tax returns (Class F felony) and one (1) count of obtaining property by false pretense (Class H felony).

5. Respondent was sentenced by the Court to a minimum of sixteen (16) months in prison, the prison term was suspended, and Respondent was placed on supervised probation of sixty (60) months. Further, Respondent was required to pay restitution to the North Carolina Department of Revenue in the amount of \$90,066.02, fined \$25,000.00, required to pay court costs of \$1,470.50, agreed to surrender her CPA certificate, and was required to serve thirty (30) days, on weekends, in the custody of the Wake County Jail.

6. Respondents wish to resolve this matter by consent and agree 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. Respondents understand and agree 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. Respondents are 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. Respondents' actions as set out above constitute violations of NCGS 93-12(9) a, b, d, and e, and 21 NCAC 08N .0201, .0202, .0203, and .0207.

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, U. Angelene Melton, (aka U. Angelene Melton Dunlap) 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.

3. The firm registration for Respondent Firm, U. Angelene Melton, CPA, P.A., is hereby suspended.

Moved or Changed Jobs?

21 NCAC 08J .0107 requires all licensees and firms to notify the Board *in writing* within 30 days of any change in address (including telephone number or e-mail address) or business location.

Licensees and firms may make address changes using the "Address Update" link on the Board's web site, www.nccpaboard.gov.

Exam candidates must submit address changes by fax, e-mail, or US mail.

Need a Form or an Application?

Do you need a form or an application? Most of the Board's forms and applications are available from the Board's web site, www.nccpaboard.gov.

To access the forms, click on the "Forms" link on the left side of the home page. The forms are listed by type (Administrative/Miscellaneous, Complaints, CPE Sponsors, Examinations, Firms, Licensing, and Statutes & Rules).

2010 Board Meetings

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.

Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Board-issued Consent Orders in response to the findings of the Continuing Professional Education (CPE) audit. The complete text of each Consent Order is available online through the Board's website, www.nccpaboard.gov. To view the full text of a Consent Order, use the licensee search function of the website to look up the licensee's record, click on the "Details" link, then click on the "View" link under the heading, "Public Documents."

Nell F. Ban, #24993 **Cary, NC 08/23/2010**

The Board opened a case against Nell F. Ban (Respondent Ban) for failure to complete sufficient CPE for renewal of her North Carolina CPA license.

Respondent Ban signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000 civil penalty. Respondent Ban may apply for reissuance of her NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Ban's North Carolina CPA license.

Thomas J. Coughlin, #29207 **High Point, NC 08/23/2010**

The Board opened a case against Thomas J. Coughlin (Respondent Coughlin) for failure to complete sufficient CPE for renewal of his North Carolina CPA license.

Respondent Coughlin signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a \$1,000 civil penalty. Respondent Coughlin may apply for reissuance of his NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Coughlin's North Carolina CPA license.

Glen H. Griffin, #21475 **Darien, CT 08/23/2010**

The Board opened a case against Glen H. Griffin (Respondent Griffin) for failure to complete a Board-approved ethics CPE course as required for re-

newal of his North Carolina CPA license.

Respondent Griffin signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a \$1,000 civil penalty. Respondent Griffin may apply for reissuance of his NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Griffin's North Carolina CPA license.

Susan M. Groover, #29976 **Marietta, GA 08/23/2010**

The Board opened a case against Susan M. Groover (Respondent Groover) for failure to complete sufficient CPE for renewal of her North Carolina CPA license and failure to complete at least eight hours of non-self study CPE as required for renewal of her North Carolina CPA license.

Respondent Groover signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000 civil penalty. Respondent Groover may apply for reissuance of her NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Groover's North Carolina CPA license.

Bo "Jennifer" Jing, #31959 **Atlanta, GA 08/23/2010**

The Board opened a case against Bo "Jennifer" Jing (Respondent Jing) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA license.

Respondent Jing signed a Consent

Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000 civil penalty. Respondent Jing may apply for reissuance of her NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Jing's North Carolina CPA license.

Gary L. Loflin, #18873 **Charlotte, NC 08/23/2010**

The Board opened a case against Gary L. Loflin (Respondent Loflin) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA license.

Respondent Loflin signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a \$1,000 civil penalty. Respondent Loflin may apply for reissuance of his NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Loflin's North Carolina CPA license.

William T. McLain, Jr., #26674 **Kingsport, TN 08/23/2010**

The Board opened a case against William T. McLain, Jr., (Respondent McLain) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA license.

Respondent McLain signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of

CPE Audit Consent Orders
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CPE Audit Consent Orders

continued from page 3

his license; and 3) the imposition of a \$1,000 civil penalty. Respondent McLain may apply for reissuance of his NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent McLain's North Carolina CPA license.

Beverly W. Meredith, #27053 **Liberty, NC 08/23/2010**

The Board opened a case against Beverly W. Meredith (Respondent Meredith) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA license.

Respondent Meredith signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000 civil penalty. Respondent Meredith may apply for reissuance of her NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Meredith's North Carolina CPA license.

Robin H. Poythress, #20326 **Charlotte, NC 08/23/2010**

The Board opened a case against Robin H. Poythress (Respondent Poythress) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA license.

Respondent Poythress signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000 civil penalty. Respondent Poythress may apply for reissuance of her NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Poythress's North Carolina CPA license.

Rita D. Price, #27407 **Indian Trail, NC 08/23/2010**

The Board opened a case against Rita D. Price (Respondent Price) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA license.

Respondent Price signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least one year, of her license; and 3) the imposition of a \$1,000 civil penalty. Respondent Price may apply for reissuance of her NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Price's North Carolina CPA license.

Annette P. Readling, #26737 **Charlotte, NC 08/23/2010**

The Board opened a case against Annette P. Readling (Respondent Readling) for failure to complete a Board-approved ethics CPE course as required for renewal of her North Carolina CPA license for multiple years.

Respondent Readling signed a Consent Order in which she accepted 1) the denial of the renewal of her license; 2) the forfeiture, for at least two years, of her license; and 3) the imposition of a \$2,000 civil penalty. Respondent Readling may apply for reissuance of her NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Readling's North Carolina CPA license.

Thomas C. Shuford, #20791 **Lawndale, NC 08/23/2010**

The Board opened a case against Thomas C. Shuford (Respondent Shuford) for failure to complete at least eight hours of non-self study CPE as required for renewal of his North Carolina CPA license.

Respondent Shuford signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his

license; and 3) the imposition of a \$1,000 civil penalty. Respondent Shuford may apply for reissuance of his NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Shuford's North Carolina CPA license.

Richard A. Vera, II, #32620 **Suffern, NY 08/23/2010**

The Board opened a case against Richard A. Vera, II (Respondent Vera) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA license.

Respondent Vera signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a \$1,000 civil penalty. Respondent Vera may apply for reissuance of his NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Vera's North Carolina CPA license.

Gary W. Walters, #19096 **Laurel, MS 08/23/2010**

The Board opened a case against Gary W. Walters (Respondent Walters) for failure to complete a Board-approved ethics CPE course as required for renewal of his North Carolina CPA license.

Respondent Walters signed a Consent Order in which he accepted 1) the denial of the renewal of his license; 2) the forfeiture, for at least one year, of his license; and 3) the imposition of a \$1,000 civil penalty. Respondent Walters may apply for reissuance of his NC CPA license by complying with the terms set forth in the Consent Order.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Walters' North Carolina CPA license.

NC Licensees by Residency

(Active Licensees as of 08/31/10)

AK	7
AL	46
AR	6
AZ	16
CA	124
CO	35
CT	37
DC	33
DE	10
FL	316
GA	429
HI	1
IA	3
IL	43
IN	21
KS	15
KY	18
LA	12
MA	42
MD	100
ME	3
MI	20
MN	12
MO	16
MS	10
MT	3
NC	14,912
ND	1
NE	6
NH	12
NJ	96
NM	3
NV	9
NY	118
OH	69
OK	9
OR	9
PA	83
RI	4
SC	617
SD	2
TN	118
TX	144
UT	6
VA	409
VT	5
WA	29
WI	15
WV	20
WY	3
Other	49
TOTAL	18,127

Certificates Issued

At its August 23, 2010, meeting, the Board approved the following applicants for licensure:

Benjamin Skonder Abood	Raymond Allan McKinney
Michael Sutherland Allen	John Allan Meese, Jr.
Lisa Lee Austin	Jean Kareis Merlino
Rebecca Brooks Babcock	Mark Anthony Mielke
Adam Mark Barth	Brant William Ralph Moeller
Linda Marie Baugher	Laura Lee Moore
Sarah J. Bisson	Terence P. Mullane
Stephanie Anne Bosak	Matthew Douglas Neilson
Kathleen Janis Roark Brown	Anne Taylor Newberry
Craig David Bullins	Joseph A. Newcomb
James Delaney Carlton, Jr.	Michael Gene Nichols
Raymond Ronald Chapman	Michele Lynn Nichols
Kathryn Jargowsky Conrad	Kenna Renae Nivens
Kathryn A. Crane	Lynne Rienstra Noonan
Jason Bray Creel	Robert Bradford Oakes
Meredith Brooks Custer	Constance Alyssa Owen
Steven Andrew Darnell	Justin James Pease
Michael Jarrett Davis	David Harrison Perkins
Tejbir Singh Dhillon	David Edward Puder
Siamak Djahanbanooi	Emily Gilbert Ransom
Steven Eric Natoli Durant	Stephen Francis Rizzo
Tremauri Donte Ebron	Gary Schena
Amanda Rosser Elder	Adam Richard Schonour
Jacklyn Leigh Federico	Laura Ann Schumacher
Rachel Dawn Fessler	Ruojing Shan
William Cody Forness	Hanna Elizabeth Short
Sarah Lorena Gass	Erin Renee Tillinghast
Jeremy Scott Handlon	Lauren Masker Toole
Tiffany Anne Hopkins	Keith Allen Trinkner, Jr.
Jennifer Beth Hughley	Allison Victoria Tucker
Joseph Dean Jarman	Bradford Thomas Tyson
Steven Gilbert Johnson	John Davis Vann
William Kirk Kincer	Leslie Mixon Vigil
Christina Kirk	Robert Wagner
Allison Ellmers Lagstrom	Paul Kaplan Wapner
J. Gray Lambe, Jr.	Patrick Thomas White
Charmaine Yan-Ting Lau	Carrie Irene Whitley
Christopher Allen Lynch	Noelle Faith Whitmore
Alicia Powers Marshall	Christopher Robert Young
Zachary Leigh McCorkle	Amanda Salerno Ziegler

Release of Exam Score Notices

With the implementation of the computer-based Uniform CPA Examination in 2004, the process for scoring Exam sections and releasing candidate grades was modified to accommodate the new Exam format.

Under the modified procedure, the AICPA grades the Exam on a section-by-section basis; the Board is not notified regarding which Exam section will be graded first.

After grading, the AICPA forwards the scores for each section to the National Candidate Database (NCD), which is managed by NASBA. The score notices are processed and sent to the Board.

After receiving the score notices, the Board reviews and processes the score notices, then mails the score notices to candidates. In most cases, the Board mails the score notices to candidates within three business days of receiving the score notices.

It is the Board's policy to post the mailing date for score notices on its web site, www.nccpaboard.gov.

Because the Exam is graded on a section-by-section basis and the sections are graded in no particular order, a candidate may receive a score notice for an Exam section taken in the second month of the testing window before receiving a score notice for an Exam section taken in the first month of the testing window.

Likewise, a candidate who took an Exam section after you did may receive his or her score notice before you do. Please note that candidates receive a separate score notice for each Exam section taken in a testing window.

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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

Reclassifications

Reinstatement

08/23/10 Lisa Millett Biondi, #20905	Denver, NC
08/23/10 Starla Richardson Bowling, #30541	Albemarle, NC
08/23/10 John Donald Brader, II, #31405	Charlotte, NC
08/23/10 Mary Elizabeth Larsen Cardello, #21689	Chapel Hill, NC
08/23/10 Laura Jean Daigle, #16952	New Milford, CT
08/23/10 John Robert Dimier, Jr., #21396	Charlotte, NC
08/23/10 Roberta Taylor LaSure, #17809	Wilmington, NC
08/23/10 Timothy F. Liston, #13293	Coral Springs, FL
08/23/10 Dawn Freyler Parris, #15496	Chadbourn, NC
08/23/10 Elizabeth Maher Plowman, #22397	Apex, NC
08/23/10 Paul Christopher Schmidt, #27748	Matthews, NC
08/23/10 Jeanne Summers, #30881	Jupiter, FL
08/23/10 Robert Michael Wallace, #12829	Panama City Beach, FL
08/23/10 Robert Erwin Willis, #5196	Chattanooga, TN
08/23/10 James Douglas Yarbrough, #29032	Wilmington, NC

Reissuance

08/23/10 Lawton Douglas Johnson #14238	Greensboro, NC
08/23/10 George Matthew Knab #28756	Charlotte, NC
08/23/10 Ernest Preston Rhyne, III, #12021	Hickory, NC
08/23/10 Xiaojun Song, #31471	Wake Forest, 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)].

08/23/10 Sandra B. Ferguson, #15270	Charlotte, NC
08/23/10 Penny Carriker Owens, #27803	Richfield, NC
08/23/10 Ossie Taylor Shackelford, #4130	Kinston, 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)].

07/09/10

Steven F. Astren, #33063
 Joyce Bartlett Baffi, #13470
 Peter A. Bergman, #33315
 Jason Garrett Carlson, #33216
 Todd P. Courtney, #34466
 Kathy Lyn Luke, #31176
 Erica Lynn Mezi, #31539
 Chun Wai Jeffrey Wong, #30415

07/12/10

Scott Edward Arnold, #24587
 Melissa Ann Biersbach, #29100
 Ted Blendermann, #21757
 Paul Christian Brown, #31269
 Arthur Benton Dana, #27586
 Maura Anne Halkiotis, #20123
 Colleen Nicole Hendrix, #33035
 Robert Johnston Hogg, #21332
 Terry L. Horne, #29758
 Brenda W. Kolls, #15380
 Pietro Vincent Milano, #34460
 Sheila Dawn Molino, #25397
 Luther Harold Penny, Jr., #10374
 Jeffery Scott Powell, #22921
 Norman Flint Schutte, Jr., #12137
 Ying Song, #29736
 Daniel Christopher Stephenson, #33066
 Ralph Quentin Summerford, #328981
 Todd Allen Taylor, #26290
 Carla Liske Vaughn, #20213
 Weihua Wang, #33083
 Kenneth Paul Wood, #22546

07/13/10

Ted Blendermann, #21757
 Stella Nora Holleman, #30680
 Ronald Wayne Routh, #34325

07/15/10

Alan G. Arrington, #30138
 Steven L. Blake, #23277
 Timothy Scott Blake, #23242
 Jeffrey R. Boyle, #29449
 Gary Robert Correll, #10998
 Katrina Marie Esposito, #24145
 Mark Gallagher, #20343
 Tyler H. Granger, #21901
 Terry Grayson-Caprio, #21902
 Byron Malcolm Hudson, #7217
 Ben D. Kochenower, #23258
 Fredrick Kuntzman, #31422
 Bonnie Anne Layman, #22821
 John Robert McCallum, #30069
 Jan Jackson Morgan, #22915
 Frances McLean Patterson, #13319
 John Michael Shuster, #10934
 Debby S. Stanley, #25165
 Ray Van der Horst, #32571
 Samantha M. Zigmont, #35018

Kiawah Island, SC
 Raleigh, NC
 Chicago, IL
 Ellenton, FL
 Germantown, WI
 Fishers, IN
 Washington, DC
 Charlotte, NC

Lawrenceville, GA
 Derby, NY
 Bridgeville, PA
 Morrisville, NC
 Savannah, GA
 Yarmouth, ME
 Charlotte, NC
 Portland, OR
 Lebanon, TN
 Davidson, NC
 The Woodlands, TX
 Matthews, NC
 Leesburg, VA
 Mt. Pleasant, SC
 Gardner, KS
 Greensboro, NC
 Waynesboro, PA
 Birmingham, AL
 Naperville, IL
 Bristol, TN
 Issaquah, WA
 Savannah, GA

Bridgeville, PA
 Cary, NC
 Indialantic, FL

Ridgeland, MS
 Gaffney, SC
 Gaffney, SC
 Philadelphia, PA
 Potomac, MD
 Canton, GA
 Atlanta, GA
 Gramling, SC
 Greenville, SC
 Gastonia, NC
 Gaffney, SC
 Charlotte, NC
 Hillsborough, NC
 Ridgeland, MS
 Nags Head, NC
 Taylors, SC
 Rancho Cucamonga, CA
 Charlotte, NC
 Cincinnati, OH
 Charlotte, NC

07/16/10

Carrie Bloomer, #34657
 Lisa M. Boomsma, #28479
 Leigh Ann Merwin, #27088
 B. Bishop Norris, #32456
 Gregory Jon Turkovich, #32859
 Robert T. Vawter, #26561

07/19/10

Greg Michael Cooley, #32690
 Dexter Thomas Laughlin, #316120

07/20/10

Nancy Young Caudel, #16998
 Kenneth Hugh Holcomb, #29212
 Christopher Ryan Holmes, #32656
 Christi T. Martin, #331065
 Phillip John Murray, #34773
 Ronald J. Smith, Jr., #19006
 Eric P. Wallace, #29620
 Jay Abram Zack, #34399

07/21/10

Reginald Dean Oakley, #28000
 Nicole M. Uvino, #28029

07/22/10

John Clay, #25807
 Kenneth Roger Dillard, Jr., #35087
 Kerina Marie Graves, #25812
 Aubrey Lee Highfill, #13703
 Hope Y. Hinkel, #33182
 Earl Carlo McKoy, #13445
 Timothy John Ribadeneyra, #22398
 Eric V. Schmid, #24214
 Paula Elisabeth Smith, #29956
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