

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
March 19, 2008
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Arthur M. Winstead, Jr., CPA, President; Michael C. Jordan, CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Jeffrey T. Barber, CPA (present via telephone during Public Session, but not present in person or by telephone during Public Hearing); Norwood G. Clark, Jr., CPA; Tyrone Y. Cox, CPA; and Maria M. Lynch, Esq.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; John Morgan, CPA, Esq., Chair-Elect, NCACPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Winstead called the meeting to order at 1:02 p.m.

MINUTES: The minutes of the February 18, 2008, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The February 2008 financial statements were accepted as submitted.

ELECTION OF OFFICERS: Ms. Lynch and Mr. Barber moved to nominate Arthur M. Winstead, Jr., CPA, for President; Michael C. Jordan, CPA, for Vice-President; and Jordan C. Harris, Jr., for Secretary-Treasurer for 2008-2009. Motion passed with seven (7) affirmative votes.

NATIONAL ORGANIZATION ITEMS: Messrs. Harris and Jordan moved to approve the response to the Financial Accounting Standards Board (FASB) Exposure Draft Staff Position (FSP) FAS 117-a, *Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures*. Motion passed.

STATE AND LOCAL ORGANIZATION ITEMS: The Board reviewed the most recent revisions to the Memorandum of Agreement with the LGC, OSA, NACAPA, and the Board. The Memorandum included a revision made by the Board's Executive Staff. The Board asked the Executive Staff to bring the Memorandum back to the full Board after the LGC, OSA, and NCACPA approve the revisions.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Clark moved and the Board approved the following recommendations of the Committee:

C2007735 – Approve a Notice of Hearing for 10:00 a.m. on August 18, 2008, for Matthew K. Howard.

C2007448 – Michael T. O’Neill – Approve the signed Consent Order (Appendix I).

C2007181-1, C200718-2 – Calvin Lewis Blanton and Calvin L. Blanton, CPA, PA – Messrs. Harris and Jordan moved to approve an Emergency Order for Revocation and Notice. Motion passed with seven (7) affirmative votes (Appendix II).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Cox moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Dara Leigh Carrico
Stephanie Nix Didier
Keri Leigh James

Original Certificate Applications - The following were approved:

Julie Kristen Bee
Robert Thomas Borbet
Wendell T. Campbell
Dara Leigh Carrico
Natalie Kristen Centeno
Ronald Stephen Chandler
Elizabeth Anne Creech
Paula McLean Crumpler
Jessica Lee Cunn
Joseph Byron Demers
Stephanie Nix Didier
Neslihan Dogan
Roxanna Marie Drake
Nathan Dore Edgerly
Carley Lynn Gavillan
Lauren Michelle Graf
Matthew Lindsay Groome
Cory Roland Habicht
Jennifer Raines Harris
Travis Frank Hedgepeth
Ginger Eleanor Hepler
Jeffrey Thomas Hillison
Brandon Lynn Hollis

John Bradley Ipock
Keri Leigh James
Pallavi S. Keshavamurthy
Stephen Richard King
Ryan Michael Lally
Jie Luo
Vita MacIntyre
Joseph Mitchell McCausland Jr.
Kevin Andrew McClure
Deborah Jean McGrath
Ronald Eugene Messenger II
Megan Michelle Olsen
Carole Burton Owenby
Kennethia F. Owens
Shoolin H. Patel
Jared Gray Plummer
Rusty Lee Plummer
Jacob Griffin Schachle
David Myron Shiffert
Steven Christopher Smith
Zackery Kenneth Snyder
Michael John Szulak
Holly Johnson Taylor

Nataliya Ivanivna Tishchishyna
Roger Kent White II
Candice Marie Williams
Jonathan David Williams

Kathleen Mary Willison
James Robert Wooten
Thomas Stephen Yonchak

Staff had reviewed and recommended approval of the original application submitted by Stacy Em McMichael. Ms. McMichael provides the following services as a Staff Accountant with Healthcare Business Consultants Inc.: balance sheet, statement of income, statement of cash flows, statement of revenue and expenses; and statement of financial position. Staff believed that Ms. McMichael would be in violation of G. S. 93-8 and 21 NCAC 8N .0302(a) if certified. Therefore, Ms. McMichael signed a "Form of Practice Statement." The Committee approved the application.

Reciprocal Certificate Applications - The following were approved:

Mark A. Adams
Yolande Aisha Clarke
Kelly Kuehn Cutaia
James Bertram Franks
Rebecca A. Hobbs
Laura Adack Huntley
Yvette H. Konstanzer
Karen R. Levy

Susan E. Lieberum
Kathleen Ann O'Donnell
Maria Lynn Rick
Matthew G. Sherwood
Karen Liza Shope
Larissa Renee Taylor
Alicia Norman Thrasher
Cathlean Wells Utzig

Staff had reviewed and recommended approval of the temporary application submitted by John Lance Bogert. Mr. Bogert provided information regarding a NASD Dispute Resolution. The Committee approved the application.

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Scott D. Davis T4707
Ginger May Argot T4708
Allison Lilly Wellemeyer T4709
Chen Zhang T4710
Vandie Leroy Oaties T4711
Scotty Ray Tribble T4712
Devin Manuel Simon T4713
Kathleen Lynn Blackburn T4714
Jean Colnon Williams T4715
Maria Rica Quial Misra T4716
Lisa E. Rower T4717
Therese Louise McGannon T4718
Patrick Edward Beaudry T4719

Lara Nicole Vann T4720
Scott D. Adams T4721
Heather Leigh Wallace T4722
Robert D. Greer T4723
Kristen Marie Steffen T4724
Robert Warren Knapp T4725
Jasey Hein Day T4726
Tyler Joe Maney T4727
Monica Herrera T4728
Richard Paul Burchill T4744
Russell Aric Norris T4745
William Robert Williamson T4746
Gustavo De Jesús Giordanelli T4747

Todd Alan Samsa T4748
Jeanette Erickson Sellers T4749
Telika April Tony Holder T4750
Timothy Joseph Carr T4751
Grant Randall Haines T4752
Kelli Ann DiPietro T4753
Tony Warren Bruns T4754
Angelica Maria Jacobs T4755
Aaron Robert Reece T4757

Delia D. Couvillon T4759
Robert A. Frith T4760
Monique Eve Elliott T4761
Christine Eckloff-Vassos T4764
Shaun Michael Nicholson T4765
Brian Keith T4766
Elena A. Utkina T4767
Glenda Renee Arnold-Tuthill T4768

Reinstatements - The following were approved:

Angela Denise Radford Appleyard #17469
Jeanie Phelps Derr #24229
Constance Lynn Dixon #15681
Nancy Rochelle "Shelly" Forward #23173
Clifton Hardy Gilliam #23430
Ambrose Jones III #25792

Lisa Jarvis Kennedy #20626
Mary Lance McGinn #16152
Jennifer Borland Patterson #22873
Lori Phillips Shell #25364
John Richard Stewart #9889

Reissuance of New Certificate – An application for reissuance of new certificate submitted by Roger Dale Teague (#11315) was approved.

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Roy Michael Witt (#16361) was approved.

Firm Registrations - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

Burleson & Earley, P.A.
Carol A. Reithmiller, CPA, PLLC
Davies Goldstein & Associates, CPA's
PLLC
GARY L. BODE, MSA, CPA, P.C.
J. Stacy Cooke, CPA, PLLC
James R. Nardine, C.P.A., P.C.

Lingenfelter & Associates, PLLC
Moore & Elmore, PA
Rives & Associates, LLP
Smith Collins PLLC
Stell & Associates, PLLC
Terray Suggs, P.A.
W. S. Robinson, PA

Reclassifications - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Daniel J. Kelly #14161

Christine Case Spivey #21995

CPE Matters - The Committee approved the following ethics courses:

Tax Ethics (Update) Davenport, Marvin, Joyce & Co., LLP (Board-approved CPE Sponsor)
Mr. Winstead did not participate in the discussion or vote on this matter.

Personal and Professional Ethics for North Carolina CPAs (Update) PassOnline (NASBA-approved CPE Sponsor)/NCACPA (Board-Approved CPE Sponsor)

North Carolina Accountancy Law Course (Update) PassOnline (NASBA-approved CPE Sponsor)/NCACPA (Board-approved CPE Sponsor)

Extension Requests - The Committee approved the following individuals for extension for completion of CPE until the dates noted:

Ronald Duane Barr #26626 (6/30/08)
David Michael Helms #19850 (6/30/08)

Letters of Warning - Staff has recommended approval of the requests to rescind the letters of warning awarded to the individuals on listed below. The Committee approved staff recommendation:

Elizabeth Alford #15030
Sandra Ferguson #15270
Elisabeth Fisher #26308
Kamal Maruf #28580

Coley O'Shaughnessey #24367
Dwight Potter #16365
Christopher Souther #26872

Examinations - The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Rashad Abdullah
Holly Adams
Jenny Addison
Jill Ahrens
LaShonda Alston
Oyebukunola Ande
Robert Andersen
Helen Archer
Holly Barker
Angela Barnes
Kelly Barnes
Richard Bean
Jennifer Beasley
Alan Bennett

Dana Bools
Elizabeth Boone
Jennifer Bosley
Lynn Bounds
Pamela Boylorn
Jennifer Brady
Kourtnei Brown
Thomas Brown
Bryan Buckingham
Kevin Byrnes
Richard Carothers
Lauren Carse
Scott Cassell
Eric Chaimowitz

Kevin Clark
Brett Cohen
Shante' Coleman
Sierra Cooley
Karen Crozier
Stephanie Davis
Elizabeth Demm
Tejbir Dhillon
Priscilla Dobson
Kathryn Dodson
Melissa Dodson
Selena Dorsett
Kellie Earnhardt
Tremauri Ebron
Allison Ellmers
Aubrey Elmore
Ron Emanuel
Christopher Ernst
Anneliese Ferry
Nicole Fincher
Karanda Fletcher
Mark Furlong
Michael Giles
Brandon Green
Sandi Greene
Megan Hackleman
Anise Hage
Lisa Hardin
Melinda Harris
Jonathan Hawkins
Ashley Higgins
Stefanie Holmes
David Hoxie
Carol Iacovelli
Adam Isley
Katherine Jackson
Robert James
Chrystal Jones
Katherine Jones
Katie Jones
Toria Jones-Miles
Alfred Kang
John Kledis

Kory Klug
Geary Knapp
Rahila Kuhn
Lillian Lampe
Jon Lassiter
Jonathan Leak
Ryan Leggette
Justin Lewis
Kristen Lewis
Hsiao-Yun Lin
Howard Lucas
Ali Madigan
Annitra Martin
Brandon Massie
Kaoru Matsumiya
Melissa McGehee
Jeannine McIntyre
Lucas McKeon
Joy McKoy
Sean McNichol
Amanda Melton
Brian Messer
Shelby Michael
Ashley Milne
David Minor
Eric Modrak
Paweenin Mongkolsirikiet
Brandon Moorefield
Erica Muschamp
Caryn Nivens
Kathleen O'Connor
Raymond Patterson
Paul Polk
Wendy Pope
Dana Priddy
Emily Jane Pridgen
Kenatha Primus
Tammy Reason
Ashley Reddick
Casey Reedy
Jennifer Reilly
Ashley Reynolds
Larry Richardson

Kimberly Rigdon
Michael Rockholt
Hunter Rooker
Kevin Rose
Ashley Royall
Jorge Rubi
Jeremy Russell
Jack Schaper
Jacklyn Scheller
Neely Schmidt
Jinal Shah
Christy Sigmon
Faith Simpson
Roger Slagle
Brent Smith
Shawn Smith
Michael Staton
Barry Stillwell

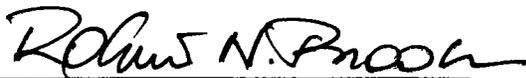
Willie Tate
Monica Thomas
Donnie Tim
Anthony Traylor
Nicholas Troia
Megan Vogt
Amy Walker
Stephen Watkins
Caitlin Webster
Jennifer Weurding
Donald Weymer
Laura Whitley
Jan Winnek
Kenneth Wooten
Aiping Ying
Suzanne Young
Victoria Young
Teresa Yurtkuran

PUBLIC HEARING: President Winstead moved to convene the Public Hearing scheduled to hear Case No. C20072504, Patricia A. Ladensack. Ms. Ladensack was sworn in and presented testimony. Messrs. Clark and Jordan moved to enter Closed Session without Executive Staff and Legal Counsel to discuss the matter. The Board re-entered the Public Hearing. Messrs. Winstead and Jordan moved to approve a Board Order denying Ms. Ladensack's application for Modification of Discipline as submitted. Motion passed with five (5) affirmative votes. Mr. Cox removed himself from the Public Hearing and did not participate in the vote on this matter. Mr. Barber was not present for the Public Hearing. The entire Public Hearing is a matter of public record (Appendix III).

ADJOURNMENT: Messrs. Jordan and Clark moved to adjourn the meeting at 1:49 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Arthur M. Winstead, Jr., CPA
President

NORTH CAROLINA
WAKE COUNTY

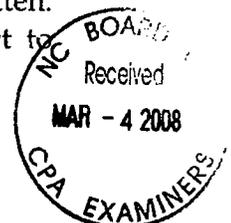
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007448

IN THE MATTER OF:
Michael T. O'Neill, #18757
Respondent

CONSENT ORDER

THIS CAUSE, coming before the 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. Respondent is the holder of North Carolina certificate number 18757 as a Certified Public Accountant.
2. On February 12, 2007, the Board received a verified complaint, dated February 9, 2007, alleging that Respondent had failed to provide accounting services in a timely manner regarding the filing of Complainant's reports with the North Carolina Department of Revenue and had failed to return client records upon demand.
3. From August 2006 through February 6, 2007, Complainant attempted to contact Respondent by telephone, cell phone, and office visits to retrieve tax documents provided to Respondent.
4. In Board staff's investigation of the complaint, Board staff determined that Complainant was able to contact Respondent and picked up his client records on February 7, 2007. However, Respondent, in his responses, provided no evidence or explanation regarding his failure to return the Complainant's records "immediately upon demand."
5. Respondent provided no evidence or explanation regarding Complainant's statement that Complainant's tax reports were not timely filed with the North Carolina Department of Revenue.
6. 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



Consent Order - 2
Michael T. O'Neill

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 8 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)e and 21 NCAC 8N .0305 (a), 8N .0212 (1), and 8N .0212 (2).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

CONSENTED TO THIS THE 26 DAY OF February, 2008.

Michael O'Neill
Respondent

APPROVED BY THE BOARD THIS THE 17th DAY OF MARCH, 2008.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Anthony W. Kintz
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2007718-1 and C2007718-2

IN THE MATTER OF:
Calvin Lewis Blanton, #16066
Calvin L. Blanton, CPA, P.A.
Respondents

EMERGENCY ORDER
FOR REVOCATION and NOTICE

Pursuant to N.C.G.S. §150B-3(c) the Board finds that there is substantial evidence that Respondents have engaged in general and specific conduct demonstrating that they are, respectively, no longer fit to continue to hold a certificate as a Certified Public Accountant and Board registration as a professional corporation. Specifically, during the period of time in which they have been a licensee and a registered firm and have been engaged in rendering accounting services to the public, there is substantial evidence that Respondents committed each of the following acts or omissions in violation of the North Carolina accountancy laws and rules, N.C.G.S. §93-12 (9) b and 93-12 (9) e, and 21 NCAC 8N .0202, .0203, .0204, and .0207:

1. Respondent Calvin Lewis Blanton (hereinafter "Respondent Blanton") is the holder of North Carolina certificate number 16066 as a certified public accountant.
2. Respondent Calvin L. Blanton, CPA, P.A. (hereinafter "Respondent firm") is a licensed certified public accounting professional corporation in North Carolina. Respondent Blanton is the sole shareholder of Respondent firm.

Count 1

3. On or about October 23, 2007, Respondent Blanton pled guilty to charges regarding his failure to file a North Carolina Corporate Income and Franchise Tax Return for Blanton Enterprises for the tax year 2002 and failure to file individual state tax returns for 2002 and 2003. Respondent was sentenced to forty-five (45) days in custody; however, this sentence was suspended and Respondent Blanton was placed on twelve months of supervised probation. Respondent was fined \$1,000.00 and ordered to file and pay all delinquent taxes within ninety (90) days. Pursuant to the Court's order, upon payment of all costs, fines, and back taxes,

Respondent's probation was to be changed from supervised to unsupervised probation.

4. On or about October 23, 2007, Respondent Blanton pled guilty to charges regarding his failure to file North Carolina Corporate Income and Franchise Tax Returns for Respondent firm for the tax years 2002, 2003, and 2004. Respondent was sentenced to forty-five (45) days in custody; however, this sentence was suspended and Respondent Blanton was placed on twelve months of supervised probation. Respondent was fined \$1,000.00, sentenced to one hundred (100) hours of community service, assessed \$120.00 in court costs, assessed \$200.00 in community services fees, and ordered to file and pay all delinquent taxes within ninety (90) days. Pursuant to the Court's order, upon payment of all costs, fines, and back taxes, Respondent's probation was to be changed from supervised to unsupervised probation.
5. Despite at least two (2) requests, Respondents failed or refused to inform the Board of the amount of the federal and state taxes owed for Respondent Blanton's individual and corporate returns, the interest and penalties incurred, and the status of his repayment of these taxes.

Count 2

6. The Internal Revenue Service obtained tax liens against Respondent firm for failure to pay 941s for the periods ending June 3, 2000 (\$9,043.60), September 30, 2000 ((\$3,493.03), March 31, 2001 (\$1,112.12), and June 30, 2001 (\$894.65).
7. Despite at least two (2) requests, Respondents have failed or refused to inform the Board as to the status of any repayment of the 941 monies owed.
8. The Board finds that in light of the seriousness of the allegations and substantial evidence establishing the conduct in question, as well as evidence of the imminent danger of continued and irreparable harm to the public especially in light of the fact that it is currently tax season, that the public welfare requires this emergency action.

The Board therefore issues this Emergency Order, pursuant to N.C.G.S. §150B-3(c), to revoke Respondent Blanton's certificate as a Certified Public Accountant and Respondent Firm's registration. This Order is effective immediately at the time of service of this Order upon Respondent Blanton and Respondent Firm, and shall remain

Emergency Order - 3
Calvin Lewis Blanton
Calvin L. Blanton, CPA, P.A.

in effect until this proceeding may be concluded pursuant to NCGS §150B. This Order shall constitute the Notice of Hearing to be held for this matter in the Board Office on September 22, 2008 at 10:00 a.m.

Adopted by a vote of 7 to 0 by the Board on this the 19th day of March 2008.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: *Atthey W. Winters*
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20072504

IN THE MATTER OF:
Patricia A. Ladensack, #26540
Applicant

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on March 19, 2008, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over Applicant and this matter.
3. Applicant received at least fifteen (15) days written Notice of Hearing for the original hearing date of this Matter by certified mail; upon Applicant's request, the hearing was rescheduled to the above date. Applicant received at least fifteen (15) days actual notice of the above hearing date, was also served subsequent Notice by certified mail, explicitly waived further notice and otherwise has no objection to the Notice of Hearing.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, Wake County, North Carolina.
5. Applicant had no objection to any Board Member's participation in the Hearing of this Matter.
6. Applicant was present at the Hearing and was not represented by counsel.
7. Applicant was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board. Applicant's certificate was permanently revoked more than five (5) years ago
8. The matter is before the Board upon application by Applicant for modification of discipline pursuant to 21 NCAC 8I .0104. Specifically,

Applicant seeks modification of the order of permanent revocation of her certificate.

9. During the period from August through December of 2000, Applicant did knowingly misapply and convert to her own use approximately \$8,888.21 which was the property of her former employer.
10. Pursuant to a deferred prosecution agreement, Applicant has acknowledged the misappropriation and has made restitution to her former employer.
11. Applicant's misappropriation of employer funds was a violation of NCGS 93-12 (9) and 21 NCAC 8N .0203.
12. Pursuant to a Consent Order, the Certified Public Accountant certificate issued to Applicant was permanently revoked effective July 23, 2002.
13. In support of her request for modification of discipline, Applicant has provided supporting recommendations from three certified public accountants and two fellow employees describing Applicant's rehabilitation efforts; however, in general, the affidavits do not reflect an awareness of the misappropriation which led to Applicant's revocation, do not sufficiently corroborate actual remorse for the original wrongdoing, or provide convincing evidence of adequate moral character rehabilitation in light of the serious nature of the dishonest conduct which originally resulted in Applicant's revocation. Additionally, Applicant did not offer evidence in support of her application from the original victim of the misappropriation. Further, there was also some evidence adduced at Hearing indicating that some of the circumstances that contributed to Applicant's original offense still exist.

CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to NCGS 150B-38 (b)(c) and 21 NCAC 8C.0103 and conducted with a quorum of Board members and all necessary parties present.
2. Pursuant to 21 NCAC 8I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the applicant.
3. Applicant has failed to meet her burden of showing by substantial evidence that she has been completely rehabilitated or that, in light of all the facts and circumstances, she is otherwise qualified for modification of the discipline at this time under the applicable rules.

Board Order - 3
Patricia A. Ladensack

BASED ON THE FOREGOING, the Board orders in a vote of 5 to 0 that:

1. Patricia A. Ladensack's application for modification of discipline is denied.

This the 19th day of March 2008.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

Arthur W. Wirtz