



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. 05-2014

Governor McCrory Appoints George W. Rohe, CPA, to Board



Governor Pat McCrory has appointed George W. Rohe, CPA, as a member of the North Carolina State Board of Certified Public Accountant (CPA) Examiners.

Rohe, whose term will expire June 30, 2016, was appointed to the Board February 24, 2014, and sworn the Oath of Office April 22, 2014.

He replaced Barton W. Baldwin, CPA, who had served on the Board since 2010 (see *Resolution on page 5*).

Rohe, who holds a Bachelor of Science in Business Administration from the University of Missouri; a *Juris Doctor* from the University of Florida; and a Master of Science in Business Administration from Indiana University, was licensed as an Indiana CPA in 1972 (that license is now inactive) and was licensed as a North Carolina CPA in 1977.

His accounting career began with the “Big Eight” accounting firm Lybrand, Ross Bros., and Montgomery, which later became PricewaterhouseCoopers, LLP.

Since retiring from his position as a tax partner with PricewaterhouseCoopers, LLP, Rohe has been employed full-time as a consultant for a small group of closely-held businesses and their ownership families.

Rohe is a member of the NCACPA, the AICPA, the Florida Bar Association, the American Bar Association, and the Charlotte Estate Planning Council.

He is a past president of the Charlotte Chapter of the NCACPA and a former member of the Board of Directors of the NCACPA. He also is a past president of the Charlotte chapter of the Institute of Management Accountants (IMA).

In addition to his involvement in professional organizations, Rohe has served on the board of directors or in officer positions of numerous community organizations, including Goodwill Industries of the Southern Piedmont; Levine Museum of the New South; United Way of the Central Piedmont; the Historic Rosedale Foundation; the Sigma Chi Alumni Association; the Charlotte City Club; the Rotary Club of Charlotte; Pineville United Methodist Church; and Providence United Methodist Church.

Rohe and his wife live in Charlotte and have two daughters and four grandchildren.

Certificate Renewal Deadline

North Carolina CPAs have a few weeks left to renew their CPA licenses online through the Board’s website, www.nccpaboard.gov.

To renew online, a CPA must have his or her NC CPA certificate number; his or her Social Security Number; the number of CPE hours earned to meet the annual CPE requirement; and a valid MasterCard or VISA account number, security code, and expiration date.

Licensees who do not submit a properly completed renewal and the \$60.00 fee prior to July 1, 2014, may receive a Letter of Demand from the Board.

Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee’s NC CPA certificate.

Detailed information on the online renewal process was published in the March issue of the *Activity Review*.

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Disciplinary Actions

Seungwon "Andrew" Hong, #35719 Greensboro, NC 04/22/2014

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on April 22, 2014, that:

Findings of Fact

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-42(a).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was present at the Hearing and was represented by counsel.
7. Respondent informed the Board on his 2012-2013 individual certificate renewal ("Renewal") that, between January 1, 2011, and June 30, 2012, he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2011 CPE requirements.
8. Based on Respondent's representation, the Board accepted his Renewal.
9. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2011 CPE requirements. The Respondent's initial responses to the Board were untimely.

10. Respondent was unable to provide documentation for his 2011 CPE requirements, including the ethics requirement.

Conclusions of Law

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0206.

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

1. The Certified Public Accountant certificate issued to Respondent, Seungwon Andrew Hong, is hereby suspended for two (2) years.
2. Respondent shall immediately remit to the Board a one thousand dollar (\$1,000.00) civil penalty.
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 his suspended North Carolina certificate.

Sheila Edmonds, #28100 Carthage, NC 10/21/2013

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Sheila Edmonds (hereinafter "Ms. Edmonds") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Edmonds failed to timely renew or cancel the annual firm registration for Sheila Edmonds, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(3), because Ms. Edmonds' infraction was for a period of more than 120 days, the appropriate penalty is \$500.00.
4. Ms. Edmonds has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Edmonds' payment as full resolution of the aforementioned rules violation.

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 dates:

Monday, May 26, 2014
Memorial Day
Friday, July 4, 2014
Independence Day

2014 Board Meetings

June 19*
July 21
August 25
September 22
October 23
November 17
December 15

Meetings of the Board are open to the public and, unless otherwise noted, are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

*Greensboro

Torrell M. Armstrong, #32980
Durham, NC 11/18/2013

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 32980 as a Certified Public Accountant.
2. Respondent informed the Board on his 2012-2013 individual certificate Renewal ("Renewal") that between January 1, 2011, and June 30, 2012, he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2011 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2011 and 2012 requirements.
5. Respondent was unable to provide documentation for nineteen (19) hours of the 2011 CPE hours that he claimed on his 2012-2013 Renewal.
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 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 and Title 21, Chapter 08 of the North Carolina Administrative Code including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93 12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Fifty-nine (59) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

Alexander Arndt, #33341
Kihei, HI 11/18/2013

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 33341 as a Certified Public Accountant.
2. Respondent informed the Board on his 2012-2013 individual certificate Renewal ("Renewal") that between January 1, 2011, and June 30, 2012, he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2011 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2011 and 2012 requirements.
5. Respondent was unable to provide documentation for twenty-five (25)

Arndt

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AICPA Consolidates Comfort Letter Resources

CPAs are being asked to provide third-party verification letters – often referred to as comfort letters – on a regular basis.

The requests can range from employment verification to tax return information (responses to which must be handled in a specific manner).

The AICPA has consolidated its third-party verification resources on a new web page to help practitioners better find information on responding to a wide variety of requests.

Visit aicpa.org/verifications to find helpful information on this topic.

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hours of the 2011 CPE hours that he claimed on his 2012-2013 Renewal.

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 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 and Title 21, Chapter 08 of the North Carolina Administrative Code including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board

approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and

d. Sixty-five (65) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

**Thomas Britt Taylor, #30836
Montgomery, AL 11/18/2013**

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following Findings:

1. Respondent is the holder of North Carolina certificate number 30836 as a Certified Public Accountant.

2. Respondent informed the Board on his 2012-2013 individual certificate Renewal ("Renewal") that between January 1, 2011, and June 30, 2012, he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2011 CPE requirements.

3. Based on Respondent's representation, the Board accepted his Renewal.

4. Board staff requested that Respondent provide certificates of completion

for the CPE reported to meet his 2011 and 2012 requirements.

5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was able to provide documentation for forty (40) hours of continuing professional education ("CPE"), to meet the 2011 and 2012 CPE requirements. For 2011, Respondent was unable to provide documentation of an acceptable ethics course taken between January 1, 2011, and June 30, 2012 to meet the 2011 ethics CPE requirement.

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 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 and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Consent Order:

1. Respondent's failure to provide adequate documentation of ethics CPE renders the Renewal insufficient

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North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Barton W. Baldwin, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2010;

WHEREAS, during his tenure he served as Vice President of the Board and as a member of the Executive Committee;

WHEREAS, during his tenure he served as Chair of the Professional Standards Committee;

WHEREAS, during his tenure he served as Chair of the Audit Committee;

WHEREAS, during his tenure he has 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;

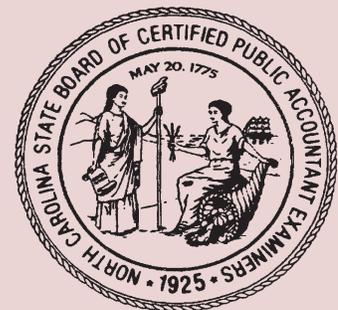
BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Barton W. Baldwin, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 19th day of March 2014.

Jose R. Rodriguez, CPA

Jose R. Rodriguez, CPA, President

North Carolina State Board of
Certified Public Accountant Examiners



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and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and
- d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

T. Scott Brumley, #14637
Charlotte, NC 12/16/2013

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 14637 as a Certified Public Accountant.
2. Respondent informed the Board on his 2012-2013 individual certificate Renewal ("Renewal") that between

January 1, 2011, and June 30, 2012, he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2011 CPE requirements.

3. Based on Respondent's representation, the Board accepted his Renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2011 requirements.

5. Respondent was unable to provide documentation for forty (40) hours of 2011 CPE that he claimed on his Renewal.

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 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 and Title 21, Chapter 08 of the North Carolina Administrative Code including

the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. §93-12(15).

2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.

3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

Reclassifications

At its April 22, 2014, meeting, the Board approved the following applications for reclassification:

Reinstatement

Karen Sheets Lowe, #16599

Wilkesboro, NC

Reissuance

Jennifer Lynn Acton, #33825

Chapel Hill, NC

Craig Alan Busche, #25073

Charlotte, NC

Virgene Ava Foreman, #29490

High Point, NC

Paul Kirby Hamlin, Jr., #4331

Morehead City, NC

Daniel Tyler Moore, #25073,

Charlotte, NC

Michael Dwayne Peeler, #26487

West Covina, CA

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and
- d. Eighty (80.0) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

**Craig S. Kellner, #N282
Rochester, NY 12/16/2013**

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Craig S. Kellner (hereinafter "Mr. Kellner") is the holder of a valid and unrevoked certificate as a certified public accountant issued by the State of New York. Mr. Kellner has a principal place of business outside of the State of North Carolina, but has, as set forth below, exercised a practice privilege to perform services in this State. As such, Mr. Kellner is subject to the laws, rules, jurisdiction, and disciplinary authority of this Board, per N.C. Gen. Stat. §93-10(b). Additionally, Mr. Kellner has filed a North Carolina "Intent to Practice" number N282 as a Certified Public Accountant.
2. Mr. Kellner failed to timely renew or cancel the annual firm registration for Eldredge, Fox & Porretti, LLP, in accordance with provisions as required by N. C. Gen. Stat. §93-12(7b) and 21 NCAC 08J .0108(b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(3), because Mr. Kellner's infraction was for a period of more than 120 days, the appropriate penalty is \$500.00.

4. Mr. Kellner has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Kellner's payment as full resolution of the aforementioned rules violation.

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Certificates Issued

At its April 22, 2014, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Kristina Moore Allgood	Dru Alexander Jinks
Clain Harmer Anderson	Amanda Lee Jones
Jennifer Lynn Anderson	Brian Leigh Jones
Rebecca Ann Bechtel	Zachary Delma Keech
Pradipsingh Surjeetsingh Bhogal	Brooke Victoria Leja
Karen May Bowling	Renee Lynn Lewis
Marshall Breece Breland	Susan Marie Lounsbury
David Augustus Bright	Sooyoon Kim Marshall
Michael Alexander Burton	Meredith Archerd Miller
Michelle Aileen Campbell	Donna Sue Morgan
Andrew Michael Carr	Robin Wilder Narron
Scott William Case	Curtis Anderson Nelson, Jr.
Andrew T. Clark	Gwendoline Marie O'Brien
Elizabeth Atkins Cline	Matthew Joseph Ostuni
Brittney Delayne Currin	Emily Anne Padilla
Shamark Dominique Davis	Megan Lynn Pratt
Bradley William DeWeese	Bernard Lawrence Reams, III
Bradley James Dey	Karen Alexandra Rudroff
Aaron Kyle Duffie	Matthew Francis Rudroff
Elizabeth Anne Dunn	John Arthur Russell
Christopher Lee Eisenzimmer	Christopher Michael Sainz
Rebecca Jane Foley	Aaron Joel Salter
Jonathan Douglas Frey	Robin Ann Sanford
Benjamin Alain Fulton	Jessica Nichole Schwertner
Zlatin Teodorov Gamishev	Stacy Lynn Sneed
John Francis Giegerich	Angela Kay Stromberger
Vasilios Bill Grastos	Gary Layne Swanson
Ashlie Rae Groff	Becky Jo Thomas
Carole Yow Guttery	Courtney Jane Wade
David Edwin Hall	Heather Dobbs Whittington
Robert Laurence Hawley	Courtney Anne Wieters
Jeremy Daniel Hiatt	Gladys Kar-Yee Yam
Robin Saya Jenkins	Alexander Anthony Yannotti



State Board of CPA Examiners

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23,000 copies of this document were printed in May 2014 at an estimated cost of \$4,265.00 or approximately 19¢ per copy.

Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605
Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.