



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. 07-2011

Failure to Renew By Deadline Will Result in Forfeiture

21 NCAC 08J .0101, *Annual Renewal of Certificate, Forfeiture, and Reapplication*, requires that all active CPAs renew their certificates annually by the first day of July. However, online license renewal will remain available on the Board's website, www.nccpaboard.gov, through the end of July.

If a CPA fails to renew his or her certificate by July 1, the Board will send a Letter of Demand to the CPA at his or her most recent mailing address.

Failure of an individual to submit the completed renewal within 30 days of the mailing of the Letter of Demand automatically results in forfeiture of the CPA's certificate, as required by NCGS 93-12(15).

Upon forfeiture of a certificate, the individual is no longer a CPA--he or she cannot use the CPA title in any way--and he or she must return his or her CPA certificate to the Board within 15 days of the notice of forfeiture. A person who has forfeited his or her certificate pursuant to NCGS 93-12-(15) for failure to renew may be eligible to apply for reissuance.

If you have questions about the certificate renewal process, contact Buck Winslow at buckw@nccpaboard.gov.

Am I Required to Purchase an Annual Privilege License?

North Carolina General Statute 105-41(c) states "every person engaged in the public practice of accounting as a principal, or as a manager of the business of public accountant, shall pay for such license fifty dollars (\$50.00), and in addition shall pay a license tax of twelve dollars and fifty cents (\$12.50) for each person employed who is engaged in the capacity of supervising or handling the work of auditing, devising or installing systems of accounts."

Therefore, if you are an owner, principal, or manager in a CPA firm or business providing accounting services to third parties, you are required to purchase the \$50.00 annual privilege license from the North Carolina Department of Revenue (NCDOR).

As an owner, principal, or manager you also are required to pay a \$12.50 fee for an annual privilege license for any other employees of the CPA firm or business, CPA or non-CPA, providing accounting services.

Accounting services include, but are not limited to, audits, reviews, compilations, financial statements, agreed-upon procedures, bookkeeping, tax return preparation, tax reports, professional services or assistance relating to accounting procedure and systems, tax consulting, and management advisory services.

CPAs employed in business, industry, government, or education are

not required to purchase an annual privilege license from the NCDOR.

However, a CPA engaged in the public practice of accounting who provides any of the above-noted services outside his or her government, business and industry, or education employment (such as a seasonal tax preparation firm) is required to purchase an annual \$50.00 privilege license.

According to the NCDOR, a non-resident CPA engaged in the public practice of accountancy by providing any of the services noted above through mobility is required to purchase an annual \$50.00 privilege license.

A privilege license is issued on an annual basis as a personal privilege license; the license is issued in the name

Privilege License
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Disciplinary Actions

Gelman, Rosenberg & Freedman, CPAs; Michael Freedman; and Robert Albrecht
Bethesda, MD 06/20/2011

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 North Carolina General Statute (N.C. Gen. Stat.) §150B-41, the Board and Respondents stipulate the following Findings:

1. Gelman, Rosenberg & Freedman, CPAs (“Respondent Firm”) is a CPA Corporation registered with the Maryland Department of Labor, Licensing and Regulation. Respondent Michael Freedman (“Respondent Freedman”) and Respondent Robert Albrecht (“Respondent Albrecht”) each hold valid and unrevoked certificates as certified public accountants issued by a State other than the State of North Carolina.
2. Respondent Firm is a CPA firm with its principal place of business outside of the State of North Carolina and has performed services in North Carolina since at least 2004.
3. On July 27, 2009, the North Carolina General Assembly enacted Senate Bill 647, which amended the laws pertaining to certified public accountants in the State of North Carolina (hereinafter “Mobility Legislation”). The passage of that legislation allowed for a greater ability of out-of-state CPAs and firms to exercise practice privileges within this State.
4. The Mobility Legislation was made effective on July 27, 2009, and was not applied retroactively.
5. Prior to the passage of the Mobility Legislation, it was unlawful for an out-of-state firm or corporation to perform attestation services in this State without first registering with the Board.
6. Likewise, prior to the Mobility Legislation, it was unlawful for an out-of-state person to perform services as a certified public accountant in this

State unless that person first notified the Board of his or her intention to perform those services. [See *N.C. Gen. Stat. §93-10 (2001) (pre-mobility)*.]

7. Respondent Firm issued a total of twenty (20) audit reports for North Carolina companies prior to July 27, 2009.
 8. Respondent Firm had not registered with the Board as a CPA firm at the time those reports were issued.
 9. At least eight (8) employees of Respondent Firm performed, as CPAs, the audit services for the North Carolina companies while not licensed by this Board and without notifying the Board of their intent to perform services as CPAs in this State. Respondent Freedman and Respondent Albrecht were two of the Respondent Firm’s employees performing those services.
 10. Respondent Freedman was the partner in charge of all audits conducted prior to the audit report for June 2009.
 11. Respondent Albrecht was the certified public accountant in charge for the audit report for June 2009.
 12. The Respondent Firm also conducted one (1) audit of a North Carolina company for June 2010, but did not provide the Board with the required notice as required by N. C. Gen. Stat. §93-10(c).
 13. Respondent Albrecht was the certified public accountant in charge for the audit report for June 2010.
 14. 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. They 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. Per N.C. Gen. Stat. §93(10)(c)(1),

Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes 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. Per N.C. Gen. Stat. §93(10)(b)(1), Respondent Freedman and Respondent Albrecht are subject to the provisions of Chapter 93 of the North Carolina General Statutes 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.
3. Respondent Firm’s actions as set out above constitute violations of N.C. Gen. Stat. §§93-4, 93-5, and 93-10.
4. As set forth in paragraph 9 above, Respondent Firm’s employees, including Respondent Freedman and Respondent Albrecht, have violated N.C. Gen. Stat. §§93-3, 93-10 (2001) (pre-mobility), 93-12(9), 93-12(9)(e), and 21 NCAC 08N .0302(c).
5. Per 21 NCAC 08N .0103, Respondent Firm, Respondent Freedman, and Respondent Albrecht were responsible for assuring that employees and agents of Respondent Firm were in compliance with the Board’s Rules.

2011 Board Meetings

- August 22
- September 19
- October 20
- November 21
- December 19

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.

BASED ON THE FOREGOING and in lieu of further proceedings under N.C. Gen. Stat. §§150B38 *et seq.*, and 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent Firm is censured.
2. Respondent Freedman is censured.
3. Respondent Albrecht is censured.
4. Respondent Firm shall remit, with this signed Consent Order, a twenty-nine thousand dollar (\$29,000.00) civil penalty.

Rander H. Harris, #24802
Greenville, NC 06/20/2011

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 24802 as a Certified Public Accountant.
2. Respondent informed the Board on his 2006-2007, 2007-2008, 2008-2009, and 2009-2010 individual certificate renewals (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed the annual ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2005, 2006, 2007, and 2008 years 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 2005, 2006, 2007, and 2008 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificate or certificates of completion needed to document a Board-approved NC ethics CPE course and eight (8) hours of non-self-study CPE for 2005; a Board-approved NC ethics CPE course and eight (8) hours of non-self-study CPE for 2006; any ethics CPE course, eight (8) hours of non-self-study CPE, and only

certificates of completion for fourteen (14) hours CPE of the forty (40) hours claimed for 2007; and no certificates of completion for any of the thirty-six (36) hours of CPE claimed for 2008 that Respondent claimed he earned as was reported on his renewals. If, at the time of renewal, Respondent had accurately disclosed that he had less than the required CPE, his certificate would have been automatically forfeited.

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 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(8b) a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

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's application for renewal is deemed insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after two (2) years from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission

Harris

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Licensing Activity

Certificates Issued

The Board has approved the following individuals for licensure as North Carolina CPAs:

| | |
|----------|----------------------------|
| 06/20/11 | Theresa Jeszka Drew |
| 06/20/11 | Thomas Paul Gawarecki |
| 06/20/11 | Margaret Ann McGaw Switzer |

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)].

| | | |
|----------|------------------------------|--------------------|
| 06/20/11 | Judith Fries Addison, #17348 | Roanoke, VA |
| 06/20/11 | Oreste Vincent Baffi, #18495 | St. Petersburg, FL |
| 06/20/11 | John DeBerry Lambert, #12444 | China Grove, NC |

Harris *continued from page 3*

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. Eighty (80) hours of CPE in twelve (12) months preceding the application of which at least forty (40) hours must be in a group-study format, 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 two thousand dollar (\$2,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.

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 license.

Stephen M. Strader, #29477
Fuquay-Varina, NC 06/20/2011

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. Stephen M. Strader (hereinafter "Respondent") is the holder of North Carolina certificate number 29477 as a Certified Public Accountant.
2. Respondent was engaged to prepare the clients' 2008 federal and state joint tax returns.
3. Respondent failed to prepare said tax returns in a timely manner.
4. Respondent failed to respond to Board staff's inquiries in a timely manner.
5. Respondent represents that, prior to signing this Consent Order, Respondent caused the clients' 2008 federal

and state joint tax returns to be filed.

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 (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 08N .0211 and .0212.

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.
2. Respondent shall remit, with this signed Order, a one thousand dollar (\$1,000.00) civil penalty.

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:

September 5, 2011
Labor Day

November 11, 2011
Veterans Day

November 24-25, 2011
Thanksgiving

December 26-27, 2011
Christmas

Privilege License *continued from front*

of the individual with the individual's social security number. A privilege license is not issued in the name of a firm or corporation.

The privilege license must be obtained from the NCDOR prior to engaging in business. It is unlawful to engage in business without obtaining a required privilege license.

For additional information regarding the privilege license requirement or to obtain Form B-202A, "Application for State Privilege License," contact the Taxpayer Assistance Division of the NCDOR by telephone at 1-877-308-9103 or visit the NCDOR website, www.dornc.com/taxes/license.

If you have any questions regarding this article, please contact Robert N. Brooks, the Board's Executive Director, at rbrooks@nccpaboard.gov or (919) 733-1425.

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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 website, www.nccpaboard.gov.

Exam candidates may email address changes to addresschange@nccpaboard.gov; fax address changes to (919) 733-4209; or mail address changes to PO Box 12827, Raleigh, NC 27605.

Notices of Apparent Violation and Demand to Cease and Desist

**Michael T. Avara, Respondent
Charlotte, NC**

To The Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by N.C. Gen. Stat. §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 N.C. Gen. Stat. §93-1, “A ‘certified public accountant’ is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter.”

WHEREAS, pursuant to N.C. Gen. Stat. §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 N.C. Gen. Stat. §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 Michael T. Avara (hereinafter “Respondent Avara”) is not now nor has he ever been licensed by the Board as a certified public accountant, and,

WHEREAS, Respondent Avara previously informed the Board that he would not refer to himself as a CPA until such time as he was licensed by this Board. However, Respondent Avara has recently allowed Horizon Lines, Inc., to identify him as a “CPA” on its website and in a press release 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 N.C. Gen. Stat. §§93-1 and 93-3.

THEREFORE, Respondent Avara is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from use of the title “CPA” or “Certified Public Accountant” and identify himself only as “accountant.”

North Carolina State Board of Certified Public Accountant Examiners

BY:

Frank X. Trainor, III, Board Staff Attorney

DATE: 04/19/2011

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

CONSENTED TO:

Michael T. Avara

DATE: 04/29/2011

**William P. Seagroves
Cary, NC**

To the Above-Named Respondent:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by N.C. Gen. Stat. §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 N.C. Gen. Stat. §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 N.C. Gen. Stat. §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 N.C. Gen. Stat. §93-10 admitting the person to practice as a certified public accountant to as-

sume 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 William P. Seagroves (hereinafter “Respondent Seagroves”) is not now nor has he ever been 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 Seagroves, while working in North Carolina, identified himself as a CPA and presented a fraudulent certificate stating that he was licensed in this state. Respondent Seagroves’ use of the title “CPA” or “Certified Public Accountant” is misleading and contrary to N.C. Gen. Stat. §§93-1 & 93-3.

THEREFORE, Respondent Seagroves 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 Seagroves has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY:

Frank X. Trainor, III, Board Staff Attorney

DATE: 05/12/2011

In lieu of instituting civil proceedings authorized by N.C. Gen. Stat. §93-12(16) or filing criminal charges as authorized by N.C. Gen. Stat. §93-13, the Board will accept Respondent’s consent to this Demand.

CONSENTED TO:

William P. Seagroves

DATE: 05/16/2011

Release of Exam Score Notices

In January 2011, the process for scoring Uniform CPA Exam sections and releasing candidate grades was modified to accommodate the new version of the Exam.

For at least the first three testing windows of 2011, all candidate scores will be released after the close of the active testing window (*i.e.* during the “blackout” month of each testing window).

According to the AICPA, the main reason that scores will be released after the close of the testing window during the first three quarters of 2011 is to gather candidate performance data for the new Task-Based Simulations (TBS). Candidate data from a full testing window is required to provide enough data for a proper analysis and validation.

The transition from standard simulations to TBSs in CBT-e makes

faster score reporting possible since TBSs may be pre-tested. Pre-testing allows the AICPA to gather question performance data, as it has done with multiple-choice questions (MCQs)--once the AICPA has enough statistical data, it will be able to score TBSs as quickly as it scores MCQs.

The AICPA continues to grade 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, although some scores may be mailed in less time.

It is the Board’s policy to post the mailing date for score notices on its website, www.nccpaboard.gov, and on the Board’s Facebook page and Twitter account page.

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.

Prometric to Use Hand-Held Metal Detector Wands

Effective July 1, 2011, Prometric began using hand-held metal detector wands at its testing centers across the US.

According to Prometric, all candidates will be scanned prior to each entry into the test room, including returns from breaks. Candidates will still be required to turn their pockets out, and the scan will be done immediately afterward.

Candidates are alerted to this security measure through the PTC Test Center Regulations Form that is posted on the Prometric website and is given to candidates to read prior to check-in.

The scan will be done in full view of the TCA DVR camera so it will be recorded, and any candidate complaints or escalations can be properly investigated. All candidates will be required to submit to the scans. Any candidates refusing to be scanned will not be permitted to test.

While the metal detectors do not affect pregnancies, pacemakers, or other medical equipment that’s connected to the body, exceptions will be made for those candidates if they express concerns.

Peer Reviewers Needed

Now is the perfect time to become a peer reviewer. With more than 30,000 firms participating in the AICPA Peer Review Program, demand for your skills in this important professional program has never been higher.

Being a peer reviewer will open doors to incredible opportunities. Peer review services will enhance your knowledge of professional standards. In addition, your work as a peer reviewer will enable you to provide better service to your own clients by offering you a venue to observe and understand the best techniques of other accounting firms.

When you become a peer reviewer, you’ll be seen as an expert, gaining the respect of your peers; identify the best practices of other firms and apply them at your firm; use what you learn from other firms to sharpen your skills and reinforce your accounting and auditing knowledge; often receive referrals for

additional services as a result of performing peer reviews; be of benefit to the accounting profession; and develop an additional profit center for your firm.

To qualify as a peer reviewer you must be an AICPA member in good standing, be active in public practice at a supervisory level in the accounting or auditing function, and have five years of public accounting experience. In addition, if you are a partner in your firm, you are qualified to be a team captain.

For a complete list of peer reviewer requirements, visit the AICPA’s peer review website, www.aicpa.org/members/div/practmonbecome_peer_reviewer.htm.

For additional information about the AICPA/NCACPA Peer Review Program, please contact Mary Kelly, NCACPA Peer Review Coordinator, by telephone at (919) 469-1010 or by e-mail at mckelly@ncacpa.org.

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)].

06/03/11

Tammy Rene Albright-Coreil, #23623, Huntersville, NC
John H. Black, #32484, Atlanta, GA
John Alfred Blackwelder, #18098, Winston-Salem, NC
Michael Estep, #14857, Fort Johnson, NY
Jennifer Nadine Kelly, #32632, Hamilton, OH
Jieqin Liu, #34481, CHINA
Ronald Wayne Tesh, #12398, Ramseur, NC
Jacqueline M. Ziemba, #28668, Lutz, FL

06/07/11

Wanda Creech Boyette, #20466, Zebulon, NC
Hillel Nathaniel Caplan, #34066, Teaneck, NJ
Terry Matthew Comstock, #34261, Norfolk, VA
Larry Anthony Gillus, #12527, Elizabeth City, NC
Charles Ray Hutchins, #4333, Burlington, NC
James E. Kessler, Jr., #32073, Huntersville, NC

06/08/11

Robert Dempsey Corbett, #35664, Austin, TX
Joseph Lee Gilliam, #20714, Wake Forest, NC

06/09/11

Mary Patricia Talbot Broda, #25038, Charlotte, NC
Jana Karen Hemric, #11779, Charlotte, NC
Ruth Ann Luke, #23389, Stuart, VA
Joe N. Miller, #33482, Colorado Springs, CO
Shirley M. Parson, #26173, Apollo Beach, FL
Terry Allen Scott, #25263, Rocky Mount, NC

06/14/11

Katherine Elizabeth Baron, #32446, Chesterfield, MO
Carl Franklin Beal, III, #29880, Charlotte, NC
Karen Ann Bergendorf, #19723, Long Grove, IL
Christopher Kevin Eller, #32768, Deep Gap, NC
Ralph William Enlow, #12612, Cary, NC
Diana Garcia, #32114, Charlotte, NC
Jason Scott Murphy, #29951, Tuckahoe, NY
Kerry Lester Paone, #31140, Tampa, FL
Marcia Jean Schornak, #27496, Huntersville, NC
Pamela Stoller, #33826, Tarrytown, NY
Thomas J. Todd, #19790, Phoenix, AZ
Jeffery Louis Vanek, #32477, Kansas City, MO
Daniel James Waddell, #13885, Bozeman, MT
Karin Lee Young, #34440, Greer, SC
Lindsay Allison Zimmerman, #33436, Arlington, VA

06/15/11

Cynthia S. Davis, #21935, Greenville, SC

06/16/11

Charlotte Tabler Vetter, #19910, Carthage, NC

06/17/11

Sandra L. Hamm, #23715, Raleigh, NC
Andrew Nicholas Newman, #33477, Davis, CA
Kenneth A. Rash, #27457, Hendersonville, NC
Donald Robert Scotberg, #34446, Muskogee, OK
Marvin Ellis Williams, #7245, Charlotte, NC

06/21/11

Donna M. Ganong, #29239, Oak Ridge, NC
Jie Luo, #33503, Wheaton, IL
Mikle Knight Mikles, #17851, Clearwater, FL

06/21/11

Eric William Gilbert Zetterholm, #25458, Asheville, NC

06/22/11

Irvin Harris Bisnov, #32801, Cincinnati, OH
Kayce Arnette Hughes, #33272, Mt. Pleasant, SC

06/23/11

David Trent Atkins, #30478, Cary, NC
Sarah Ashley MacLeod, #34300, ARMED FORCES EUROPE
Ralph Wayne McCarty, #9242, Stanley, NC
Svetlana Yarmak Wolfe, #32960, Jamestown, NC

06/24/11

Darlene Pastore Etheridge, #15849, Amherst, VA
Barry Lee Guy, #7815, Charlotte, NC
William Karl Schmitt, #33369, Charlotte, NC

06/27/11

Elham Yousefpour Barrineau, #33729, NETHERLANDS
Elizaebth Harlan Phelps, #32377, Colorado Springs, CO

06/28/11

Barry Christopher Compton, #26756, Leland, NC
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Steven James Dieringer, #33139, Cleveland, OH
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