PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
September 20, 2010
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael C. Jordan, CPA, President; Maria M. Lynch, Esq., Secretary-Treasurer; Barton W. Baldwin, CPA; Wm. Hunter Cook, CPA; Bucky Glover, CPA; and Jordan C. Harris, Jr.

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; Sharon Bryson, COO, NCACPA; Cindy Brown, CPA, NCACPA; Suzanne Jolicoeur, AICPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Jordan called the meeting to order at 10:06 a.m.

MINUTES: The minutes of the August 23, 2010, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The August 2010 financial statements were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: Messrs. Cook and Baldwin moved to approve the response to the AICPA Exposure Draft, Proposed Statements on Auditing – Letters for Underwriters and Certain Requesting Parties. Motion passed.

Messrs. Baldwin and Glover made a motion to authorize President Jordan to vote in the affirmative on the proposed NASBA by-law changes at the 2010 NASBA Annual Meeting. Motion passed.

Ms. Lynch and Mr. Harris moved to approve the response to the NASBA Exposure Draft – Position Paper of the Semi-Independent State Boards of Accountancy. Motion passed.

STATE AND LOCAL ORGANIZATION ITEMS: President Jordan appointed Messrs. Rodriguez, Cook, and Baldwin to serve on the Board task force charged with reviewing CFO issues. Mr. Rodriguez will chair the task force. The task force will present a summary of the facts and issues on this matter at the January 24, 2011, Board meeting.

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

Case No. C2010081 -- Andy Hudson – Approve the signed Consent Order (Appendix I).
Case No. C2010077 – Buddy Barlow – Approve the signed Consent Order (Appendix II).
Case No. C2009230 – Close the case without prejudice.
Case No. C2010067 – Close with case without prejudice. Mr. Jordan did not participate in the discussion of this matter nor did he vote on this matter.
Case No. C2010095 – Regina L. Gunter – Approve the signed Consent Order (Appendix III).

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

Transfer of Grades Applications - The following were approved:

Rebecca Leigh Horn

Original Certificate Applications - The following were approved:

Donna Maria Alston                  Jeffrey Preston Kite
Michelle E. Aremia                  Shilpa Kranti
Brian Craig Bailey                  Eric Joel Lance
Christopher Charles Barber          Kate Elizabeth Langelier
Terry Joseph Bass                   Jonathan Wade Layne
James A. Berenson                   David Wayne Long
Brett Allen Bernhardt               Jeffery Waldron Mason
Gary Michael Bialobrzeski           Reneé Elaine McNutt
Jennifer Lynn Branch                Leslie Erin Mills
Justin Simon Bregman                Brandon T. Moorefield
John Marshall Bruschi               Jason Reid Myers
Tamia Jennings Buckingham           Hollie Key Nelson
Laura Sprinkle Byerly               Kimberly Ann Neuschafer
Krystina Lynn Cox                   Justin Howard Parks
William Robert Dillon               Ashley Stewart Parsons
Joshua Alan Donde                   Jill Marie Peloquin
Donald Wayne Earls, Jr.             Stacia Ferree Peterson
Julia Kazantseva Eskander           Alina Mariana Popescu
Mark Gregory Furlong                Holly Kirk Reavis
Sunny Melissa Gentry                Kayla Louise Samstag
Olivia Leah Grieser                 Bowen Shi
Duane Edward Hall                   Elizabeth A. Smith
John Lyle Heffernan                 Joseph Barton Stone
Tiffany Langdon Holland             Monica Lynne Thomas
Rebecca Leigh Horn                  Taranda S. Vann
Ryan Douglas Jennings               Samantha Elizabeth Wilson
Jan Rehm Johnson                    Wei Zhou
Jolene Mae Jurss
Staff reviewed and recommended approval of the original applications submitted by the individuals listed below. These individuals failed to disclose pertinent information with their Exam applications, but provided information with their certificate applications. Staff recommended approval of each of the applications with a one-year probationary period for each individual. The Committee approved staff recommendation:

Joshua Bradley Gilreath  
Stephen Reese Helms  
John Rogers Hillhouse  

Justin Cheng Hsu  
Marcus Wayne Turnage

**Reciprocal Certificate Applications** - The following were approved:

Adam Drury Bunch  
Kevin John Connor

Joshua D. Northcutt  
Jody Ann Zieverink

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

Kara Renée Lane T5991  
Esha Patel T5992  
Charles Robert Leins T5993  
David M. O’Connor T5994  
John Frederick Maas T5995  
Cecil Yarbrough Bradley, III T5996  
Thomas Lee Presley T5997  
Xiaohui Jiang T5998  
Edward Elliott Barker T5999  
Dexter Alexander Garner T6000  
Charles Nicholas Pry T6001  
Jennifer Huggins Celentano T6002  
Bijal Dipak Shah T6003  
Jason Emory Creel T6004  
Shaunti Marie Harvey T6005

Andrew Robert Rosenberg T6006  
Janis Marie Herrmann T6035  
Ryan J. Cotterman T6036  
Jacqueline Roy Causey T6037  
Seonjin Hwang T6038  
John Richard Beasley, Jr. T6039  
Gary Joseph Gerhards T6040  
Herlin Herawati Pruitt T6041  
Gisele Odette Caisse T6042  
Scott Randolph Cohen T6043  
Candace Anne Hutton T6044  
Tara Lee Colpitts T6045  
Albert John Mixner, Jr. T6046  
Rick Francis Cohan T6047

**Reinstatements** - The following were approved:

Glennie Rowland Ainsworth #15526  
Karla Jernigan Bennett #27015  
Mary Lee Bradford #25236

Amy Crary Erwin #31630  
Beth Archer Farrington #20881  
Christine A. White #27848
Reissuance of New Certificate - Applications for reissuance of new certificate submitted by the following were approved.

Jeanne Lou Penny #26488
Andrew Edward Spaulding #26975
Darin Keith Stafford #25222
Susan Josephine Syta #24724

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by David Ian Johnston (#19330) was approved.

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

Kim Crouch, CPA Inc.
J.M. Herrmann, P.A.
Stan P. Moore CPA, PLLC
David O’Dirling, CPA, PLLC
Pagano CPA, PLLC
B P Smith, CPA, Inc.
James B. Wilkins, CPA, P.C.

Letters of Warning - Staff received renewals which list 2009 CPE taken between January 1 and June 30, 2010, without an approved extension. Staff recommended a Letter of Warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee approved the staff recommendation:

Ann Mayo #1703
Charles Umstead #2334
John Carr, Jr. 3658
Jimmy Stone #4173
Thomas Horne #4767
Peggy Jessup #8449
Robert Webb #9413
William McClure #10370
Mack Pridgen, III 10722
Richard Miller #10822
Christopher Martin #10908
William Hunt #10958
Edwin Richardson #11819
Randall Brodd #13039
Paulette Tandy #13762
Camilla Buie #14029
Curtis Beeson #14915
Mark Jensen #15190
Andrew Strang #16332
Bradley Greene #17231
Madeline Davis #17323
Franklin Meadows #17531
John Modin #18232
Gregory Noonan #18808
Sue Schwein #18812
Phillip Robey #19350
Gregory Corner #19486
Heidi Bradley #19610
Richard Kort #20100
Janet Boney #20831
Paul Ilse #20932
Rebecca Johannes #20998
Christina Greene #20999
James King #21007
Thomas Moore #21273
Karen Evans #21321
Nathan Garrett, Jr. 21965
Alice Boyette #22032
Kimberly Crews #22038
Teresa Richardson #22327
Tammy Kleber #22356
Scott Arnold #22547
Robert Hale, Sr. #32366  
Regina Rudolph #32428  
Jin Oak Park #32577  
Andrew Ferguson #32589  
Kendra McLaughlin #32628  
James Baley #32696  
Eun Bang #32701  
Gary Fung #32725  
Grady Peeler, III #32786  
Regina Underwood #32883  
Jamie Cheung #32976  
Teresa DeHart #32987  
Ja'Kim Williams #33091  
Hall Overall #33256  
Jessica Watson #33270  
William Schmitt #33369  
Mark Adams #33558  
Meghan Crossman #33676  
Daniel Halpin #33693  
Maria Rica Misra #33702  
Therese McGannon #33704  
Steven Balzer #33774  
Meghan Oldis #33796  
John Martin #33824  
Alexander Geranmayeh #33833  
Timothy Kindem #33852  
Rishi Patel #33882  
Ralph R. Allison #34025  
Robert Dohrer #34069  
Larry Lee, Jr. #34084  
Jessica Capitaine #34110  
Katherine Steinbicker #34175  
James McClelland, Jr. #34182  
Sarah McMillan #34186  
Teresa Brennan #34187  
Sarah Khanani #34199  
Elizabeth Bemisderfer #34219  
Daniel Clemmens #34264  
Sarah MacLeod #34300  
Christopher Bell #34304  
Nathan Benn #34311  
Christopher Jeffcoat Sr. #34345  
Matthew Kaplan #34349  
Steven Johnson, II #34357  
Jin Qiu Dong #34368  
Stephanie Wasilewski #34397  
Joseph Walker #34412  
Shannon Quon #34450  
Jessica Simpson #34457  
James Beadle #34514  
James D’Alton #34561  
Brent Smith #34568  
Stephen Wilson #34579  
Suzanne Young #34608  
Marina Fotinos #34677  
John Dunn, Jr. #34693  
Kyle Granholm #34721  
Scott Hansen #34749  
Daniel Moore #34758  
Justin Prusinski #34772  
Jan Winnek #34776  
Emily Acton #34786  
Renee Burns #34803  
Carolyn Hobson #34821  
Lauren Carse #34848  
Susan Hagan #34880  
Natalie James #34895  
Laura Whitley #34904  
Andrew Bliss #34942  
Ali Madigan #34951

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

Alice Alexander  
Danielle Alexander  
Yerinrin Amanah  
Erica Asarisi  
Lindsay Bachner  
Deanna Banovsky  
Kimberly Barbour  
Sarah Baum
Meridith Belcher
Audrey Blackburn
Steven Bondor
Alexander Bouknight
Jennifer Bragg
Lindsay Brown
John Buckley
Thomas Burns, Jr
Kimberly Byrd
Jeffery Cave
Hong Chai
Michelle Chambers
Leslie Chandler
Dawn Cheema
Andy Chen
Sabrina Clontz
Rebecca Coleman
Charlene Cook Controne
Kimberly Crocker
Amanda Cuthbertson
Joel Dinkel
Nhung Do
Joseph Dolan
Leslie Donathan
Joshua Downs
Andrew Dutcher
David Eckel
Kirk Edwards
Desmond Ellis
Holly Embt
Sonya Evans
Leah Farris
Cheryl Fluhr
Olivia Fong
Evelyn Forbes
John Futrelle
Jill Gibbs
Adrien Gray-Ruiz
Danez Green
Baryn Haas
Crystal Hanley
Aronul Harris
Toni Hodge
Han Wen Hsu
Jennifer Hugg
Marina Hunter
Kate Hwang
Carol Iacovelli
Scott Jeffries
Yan Jia
Brittany Johnston
Arnold Jones
Benjamin Jones
Karen Jordan
Gregory Journigan
Tammy Kennedy
William Kennedy
Michael Lail
Anna Lamback
Ying Ying Lang
Francesca Lebron
Joseph Lentz
Timothy Ligay
Anne Mann
Denys Marunko
Ryder Mathias
Sean McNichol
Michael Means
David Mills
Brooke Molineux
Jeffrey Monaghan
Justin Moore
Shondalyn Moore-Thompson
Donna Morgan
Adam Morris
William Murray, III
Van Nguyen
Kristin Norris
Daniel Oates
Amy O'Brien
Olga Oghanesov
Raymond Paulin, III
Coretta Peel
Stephen Peoples
Megan Poindexter
John Pollard
Staff reviewed and recommended disapproval regarding a hypothetical CPA Exam application. The Committee disapproved the application.

**CLOSED SESSION:** Messrs. Baldwin and Cook moved to enter Closed Session with Executive Staff and Legal Counsel to discuss disciplinary matters. Motion passed.

**PUBLIC SESSION:** Ms. Lynch and Mr. Harris moved to re-enter Public Session. Motion passed.

**ADJOURNMENT:** Messrs. Cook and Glover moved to adjourn the meeting at 11:24 a.m. Motion passed.

Respectfully submitted: 

Attested to by:

Robert N. Brooks  
Executive Director  

Michael C. Jordan, CPA  
President
BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2010081

IN THE MATTER OF:
Andy Hudson, #26813
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 26813 as a Certified Public Accountant.

2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2008 CPE requirement.

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 2008 CPE requirement.

5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificate of completion needed to document an annual Board-approved North Carolina ethics CPE course that Respondent claimed he earned between January 1, 2008, and June 30, 2009, as was reported on his renewal. Respondent completed an ethics course that was not a Board-approved North Carolina ethics CPE course.

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:

2. 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.

3. 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 one (1) year 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 and approval of a reissuance application which includes:
   a. Application form,
   b. Payment of the application fee,
   c. 3 moral character affidavits, and
   d. Forty (40) hours of CPE in 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 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.

CONSENTED TO THIS THE  25    DAY OF  August  , 2010.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE  20    DAY OF  September  , 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President
NORTH CAROLINA  
WAKE COUNTY  
BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2010077  

IN THE MATTER OF:  
Buddy J. Barlow, #26397  
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 26397 as a Certified Public Accountant.  

2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2008 CPE requirement.  

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 2008 CPE requirement.  

5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificates of completion needed to document an annual Board-approved North Carolina ethics CPE course and at least eight (8) hours of non-self study CPE that Respondent claimed he earned between January 1, 2008, and December 31, 2008, as was reported 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 (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 one (1) year 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 and approval of a reissuance application which includes:
   a. Application form.
   b. Payment of the application fee.
   c. 3 moral character affidavits, and
   d. Forty (40) hours of CPE in 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 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.
CONSENTED TO THIS THE 27th DAY OF August, 2010.

Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF September, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President
IN THE MATTER OF:
Regina L. Gunnet, #24805
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 24805 as a Certified Public Accountant.

2. Respondent informed the Board on her 2009-2010 individual certificate renewal (renewal) that she had obtained forty-eight (48) hours of continuing professional education (CPE) including carryforward, had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2008 CPE requirement.

3. Based on Respondent’s representation, the Board accepted her renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2008 CPE requirement.

5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificates of completion needed to document thirty-three (33) hours of CPE and a Board-approved North Carolina ethics CPE course that Respondent claimed she earned between January 1, 2008, and December 31, 2008, as was reported on her renewal. Respondent could document completion of only ten and one-half (10.5) hours of CPE.

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(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, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).

2. Respondent must return her certificate to the Board with this signed Consent Order.

3. Respondent may apply for the reissuance of her certificate after one (1) year 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 her certificate to active status by submission and approval of a reissuance application which includes:
   a. Application form,
   b. Payment of the application fee,
   c. 3 moral character affidavits, and
   d. Sixty-nine and a half (69.5) hours of CPE in 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 or self-study format.

5. Respondent shall pay a one thousand dollar ($1,000.00) 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 her license.

CONSENTED TO THIS THE 2nd DAY OF August, 2010.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF September, 2010.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President