Governor Perdue Proclaims September 21, 2012, as “North Carolina CPA Day of Service”

In mid-April, Governor Beverly Perdue signed a proclamation making September 21, 2012, “North Carolina CPA Day of Service.”

Coordinated by the North Carolina Association of CPAs (NCACPA), the CPA Day of Service is a day for CPAs, NCACPA members, and guests to volunteer in communities across the state and show how CPAs make a difference in their communities.

Follow these easy steps to participate in the CPA Day of Service:

Choose a Cause

Choose an organization to volunteer with either as an individual, group, or firm. You can choose an organization with which you may already be affiliated or if you don’t have an organization in mind, the NCACPA has a list of suggested organizations available on its website, www.ncacpa.org/service.

In addition, there are a number of chapter events planned across the State. A list of chapter events is also on the NCACPA website. If you plan to participate through a chapter, please RSVP to that chapter.

Contact the Charity/Organization

Contact the chosen charity or organization to find out what volunteer opportunities are available on September 21, 2012. Keep in mind some charities and organizations have a maximum capacity for the number of volunteers they are able to accommodate for one specific event. Other charities and organizations have specific requirements that you must meet before volunteering. Be sure to find out the best way you can help the charity or organization and plan your event accordingly.

Register with the NCACPA

Everyone participating in the CPA Day of Service should register online with the NCACPA. You may register as an individual, group, or firm:

- Individual - you plan to participate in a planned chapter event or will volunteer on your own with a charity or organization;
- Group - You have a group (at least two people) of friends, family, or colleagues who are volunteering as a group with a charity or organization; or
- Firm - You are organizing a group from a specific firm to volunteer with a specific charity or organization. You must designate a contact person.

Once you have registered for the event, your name, group, or firm will be added to the CPA Day of Service webpage. The NCACPA will provide volunteer t-shirts to those who register by September 1, 2012.

If you have any questions about registration or t-shirts, please contact the NCAPCA’s Hannah McCain or Jennifer Rowell by telephone at (919) 469-1040.

Confirm Your Event

Confirm your event with the charity or organization and make sure everything is in place. If the charity or organization has any specific requirements for volunteers, make sure you and everyone participating with you has met those requirements.

As your event is finalized, please let the NCACPA know your plans so that they can be shared on the NCACPA’s social media channels.

To make your community aware of your event, a press release template is available on the NCACPA’s website, www.ncacpa.org/service. You are encouraged to take pictures or videos and utilize social media at your service event.

Join your fellow CPAs in volunteering on September 21 and show how proud you are to be a part of the CPA profession.
Disciplinary Actions

Maurice W. Atkinson, II, #35682
Springdale, AR  06/21/2012

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. Maurice W. Atkinson, II (hereinafter “Mr. Atkinson”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Atkinson failed to timely file the annual firm registration for Maurice W. Atkinson, II, 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. Mr. Atkinson subsequently renewed his firm registration, which was received by the Board on March 26, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Atkinson’s infraction was for a period of less than 60 days, the appropriate penalty is $100.00.
5. Mr. Atkinson has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Atkinson’s payment as full resolution of the aforementioned rules violation.

Vadim I. Bogomolov, #29688
Matthews, NC  06/21/2012

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. Vadim I. Bogomolov (hereinafter “Mr. Bogomolov”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Bogomolov failed to timely renew or cancel the annual firm registration for VADIM BOGOMOLOV 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. On February 18, 2012, Mr. Bogomolov informed the Board that he does not desire to renew the firm registration for VADIM BOGOMOLOV for the coming year.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Bogomolov’s infraction was for a period of less than 60 days, the appropriate penalty is $100.00.
5. Mr. Bogomolov has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Bogomolov’s payment as full resolution of the aforementioned rules violation.

Robin N. Carver, #32367
Roxboro, NC  06/21/2012

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. Robin N. Carver (hereinafter “Ms. Carver”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Carver failed to timely renew or cancel the annual firm registration for Robin N. Carver, 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. On February 18, 2012, Ms. Carver informed the Board that she does not desire to renew the firm registration for Robin N. Carver, CPA, for the coming year.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Carver’s infraction was for a period of less than 60 days, the appropriate penalty is $100.00.
5. Ms. Carver has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Carver’s payment as full resolution of the aforementioned rules violation.

Douglas J. Clark, #13410
Liberty, NC  06/21/2012

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. Douglas J. Clark (hereinafter “Mr. Clark”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Clark failed to timely file the annual firm registration for Douglas J. Clark, 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. Mr. Clark subsequently renewed his firm registration, which was received by the Board on March 1, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Clark’s infraction was for a period of less than 60 days, the appropriate penalty is $100.00.
5. Mr. Clark has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Clark’s payment as full resolution of the aforementioned rules violation.

2012 Board Meetings

September 24
October 18
November 26
December 17

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.
Mary Lou Daly, #19669
Charlotte, NC     06/21/2012

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. Mary Lou Daly (hereinafter “Ms. Daly”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Daly failed to timely renew or cancel the annual firm registration for Mary Lou Daly, 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. On March 3, 2012, Ms. Daly informed the Board that she does not desire to renew the firm registration for Mary Lou Daly, CPA, for the coming year.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Daly’s infraction was for a period of less than 60 days, the appropriate penalty is $100.00.
5. Ms. Daly has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Daly’s payment as full resolution of the aforementioned rules violation.

Elizabeth A. Feit, #29276
Charlotte, NC     06/21/2012

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. Elizabeth A. Feit (hereinafter “Ms. Feit”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Feit failed to timely renew or cancel the annual firm registration for Elizabeth A. Feit, CPA, PLLC, 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. On March 13, 2012, Ms. Feit informed the Board that she had filed Articles of Dissolution for Elizabeth A. Feit, CPA, PLLC, with the North Carolina Secretary of State’s office.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Feit’s infraction was for a period of less than 60 days, the appropriate penalty is $100.00.
5. Ms. Feit has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Feit’s payment as full resolution of the aforementioned rules violation.

Timothy K. Eller, #23167
Winston-Salem, NC     06/21/2012

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. Timothy K. Eller (hereinafter “Mr. Eller”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Eller failed to timely file the annual firm registration for Timothy K. Eller, 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. Mr. Eller subsequently renewed his firm registration, which was received by the Board on February 22, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Eller’s infraction was for a period of less than 60 days, the appropriate penalty is $100.00.
5. Mr. Eller has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Eller’s payment as full resolution of the aforementioned rules violation.

Shawna Corinne Kaylor, #34522
Greensboro, NC     06/21/2012

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. Shawna Corinne Kaylor (hereinafter “Ms. Kaylor”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Kaylor failed to timely file the annual firm registration for Shawna C. Kaylor, CPA, PLLC, 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. Ms. Kaylor subsequently renewed her firm registration, which was received by the Board on February 22, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Kaylor’s infraction was for a period of less than 60 days, the appropriate penalty is $100.00.
5. Ms. Kaylor has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Kaylor’s payment as full resolution of the aforementioned rules violation.

Disciplinary Actions
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Comment or Question about the Activity Review?
Do you have a comment or question about information published in the Activity Review? We welcome your comments and suggestions.

Send us an email at lhearne@nccpaboard.gov or rbrooks@ncpaboard.gov.

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 date:

September 3, 2012
Labor Day
Certificates Issued

At its July 23, 2012, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

- Punita Ahuja
- Carolyn Ashley Alford
- Bryan Douglas Aust
- Adam Richard Bearhalter
- Carolann Elizabeth Berkowitz
- Michelle Feely Black
- Amanda Mae Boothby
- Melissa T. Boswell
- Callie Sherard Boyd
- Julie Ann Brasfield
- Michelle Holcomb Brewer
- Mark Anthony Brooks
- Stephanie Gray Brooks
- Daniel Paul Cafarella
- Melanie Rose Castillo
- Tres Newman Cobb
- Corinne Pendegraph Cole
- Stephanie Riddle Collins
- Bryan Christopher Cooke
- Jeffrey Thomas Cox
- Andres Servando Cunningham, Jr.
- Ryan Hunter DeCoudres
- Carol Ann Dellapenna
- Kenneth Ian Deutsch
- Desmond Akinola Reginald Ellis
- Patrick Clayton Evans
- Melanie McDougall Fornes
- Charles Oliver Gallop
- Shaji Thomas George
- Jason John Golonka
- William David Gray
- Kevin Michael Griffin
- Paul Jay Grosswald
- Jenna Smith Hall
- Kimberly Hawkins
- Nicole Elaine Helman
- Matthew Steven Hernley
- Lawrence Jay Herzberg
- James Joseph Hilty
- Reginald Hinton
- Jeremy Gene Hussey
- Nani Jahja
- Lars William Lohmann Jarkko
- Mary Cabaniss Johnson
- Janet Repke Kahl
- Jaclyn Kelly Katerakis
- David Michael Kent
- Daniel Andrew Aiken Kepller
- Patricia Jones Klein
- Sheree Andrae Klepchick
- Erin Kathleen Koewing
- Craig White Kornegay
- Rebecca Ellen Kreutzfeld
- Anna Marie Lamback
- Mandy Jo Larson
- Linda Susan Lee
- Timothy Michael Ligay
- Yan Ling
- Eileen Foody Little
- Paige Irene Littlejohn
- Eugene J. Longo
- William Edwin Lowe, Jr.
- James Edward Lynch
- Rashena Kyrie Lynch
- Hassaan Ahmad Malik
- William John Maniscalco
- Steven McComas
- Megan Turlington McCormack
- Kelly Marie Meyers
- Joshua Reed Michael
- Daniel Stephen Peach
- Chester Joseph Popkowski, Jr.
- Charles Raymond Powell
- Michael Jon Ramos
- Michael James Richardson
- Glenn Allen Ruggles
- Katie Ann Sanford
- Scott Robert Saville
- Jane Elizabeth Scarlett
- Steve Leo Schilling
- Kimberly Ann Seamans
- Christopher Shaw Silvey
- Barrett Whitehurst Spearman
- Matthew Brent Starkey
- Mark Russell Strawn
- Elsa Savannah Swenson
- Claire Elizabeth Tamer
- Kodjo Tchegnon
- Michael Anthony Torsiello
- Michael Russell Truesdale
- Angela Lee Tyson
- Stephen Arthur Vore
- Michael Holland Walker
- Evelyn Virginia Ware
- Ryan Joseph Wingerd
- Tracie Davis Youngblood

NCDOR Announces Changes to Offer in Compromise Program

In continued efforts to help struggling taxpayers, the North Carolina Department of Revenue (NCDOR) is making it easier to participate in the Offer in Compromise (OIC) program. The changes will make it more simple for taxpayers to qualify for and understand the process.

The program allows taxpayers to submit an offer requesting that the NCDOR accept a lump sum payment that may be less than what is owed. The NCDOR reviews a taxpayer's complete financial situation in order to determine if an offer can be accepted. The goal is to resolve tax liabilities in a way that is helpful to both the State and the taxpayer.

“We are constantly seeking ways to help our citizens who may be struggling through hard financial difficulties,” said Secretary of Revenue David Hoyle.

“The changes we are making to this program will make it easier for many people to submit a valid offer and resolve their debts.”

Changes to the program will reduce the number of criteria a taxpayer must meet to qualify and will use IRS standards that are more favorable to the taxpayer when determining disposable income, which is one of the considerations for accepting an offer.

In most cases, the NCDOR will also provide taxpayers with a counter offer when an original offer in compromise is denied.

The simplified and improved process should result in an increase of offers submitted by taxpayers and accepted by the NCDOR.

Taxpayers interested in making an offer should review and download detailed information from the NCDOR’s website, www.dornc.com/collect/offer.html.
Disciplinary Actions
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M. Sadik Khan, #15297
Greensboro, NC 06/21/2012

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. M. Sadik Khan (hereinafter “Mr. Khan”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Khan failed to timely file the annual firm registration for M. S. Khan, 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. Mr. Khan subsequently renewed his firm registration, which was received by the Board on February 20, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Khan’s infraction was for a period of less than 60 days, the appropriate penalty is $100.00.
5. Mr. Khan has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Khan’s payment as full resolution of the aforementioned rules violation.

Francine R. Noel, #26269
Asheville, NC 06/21/2012

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. Francine R. Noel (hereinafter “Ms. Noel”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Noel failed to timely renew or cancel the annual firm registration for Francine R. Noel, CPA, PLLC, 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. On March 2, 2012, Ms. Noel informed the Board that she had filed Articles of Dissolution for Francine R. Noel, CPA, PLLC, with the North Carolina Secretary of State’s office.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Noel’s infraction was for a period of less than 60 days, the appropriate penalty is $100.00.
5. Ms. Noel has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Noel’s payment as full resolution of the aforementioned rules violation.

William Stewart Thomas, #21544
Laurinburg, NC 06/21/2012

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. William Stewart Thomas (hereinafter “Mr. Thomas”) is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Thomas failed to timely file the annual firm registration for W. Stewart Thomas, CPA, P.L.L.C., 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.
**Disciplinary Actions**

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3. Mr. Thomas subsequently renewed his firm registration, which was received by the Board on March 1, 2012, less than sixty (60) days from the annual firm registration date.

4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Thomas’ infraction was for a period of less than 60 days, the appropriate penalty is $100.00.

5. Mr. Thomas has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Thomas’ payment as full resolution of the aforementioned rules violation.

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**AICPA Launches New eReader App**

The AICPA recently announced the release of its new eReader app for the iPhone and iPad for tax and accounting professionals. With the new AICPA Reader, professionals have access to a number of eBooks covering audits and audit risks, practice management and many other topics.

The eReader’s user-friendly interface makes it easy to read new and previously owned titles, even across multiple devices. To get started, users must first download Adobe Digital Edi-

tions to either their PC or Mac. The free digital rights management software lets users authorize and use up to six devices to view eBooks.

Inside the eReader app, a list of previous eBook purchases is shown, and users can download individual titles to using the “Import eBooks” feature. Users can also create bookmarks and annotations, as well as perform a keyword search.

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**Reclassifications**

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<tr>
<th>Reinstatements</th>
<th>Retired</th>
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<tr>
<td>07/23/12 Mary Lou Rathje Barlow, #17145</td>
<td>06/21/12 Joseph Daniel Carpenter, #22567</td>
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<td>07/23/12 James Christopher Boone, #14660</td>
<td>06/21/12 Lee McCorquodale Durst, #8223</td>
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<td>07/23/12 Mary B. Carlin, #28236</td>
<td>06/21/12 Susan Patterson Emmerson, #</td>
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<td>07/23/12 William Frank Kauder, III, #33064</td>
<td>06/21/12 Harold Creighton Foreman, #10912</td>
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<td>07/23/12 John Travis McMinnville, #31326</td>
<td>06/21/12 Sheila Ann Frisk, #26583</td>
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<td>07/23/12 Vanessa M. Pangle, #17422</td>
<td>06/21/12 Danny Allen Snead, #12466</td>
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<td>07/23/12 Elizabeth Maher Plowman, #17422</td>
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<td>07/23/12 Katherine Finley Smithy, #18010</td>
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<td>07/23/12 Dorothy Whiteman, #19498</td>
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<td>07/23/12 Andrew Wallace Williams, Jr., #31400</td>
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**Retired**

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)(32)].
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)(20)].

06/13/12
Charles Benjamin Roberts Booth, #15042, Spring Hope, NC
Joanne Boling Marshall, #13514, Siler City, NC
James Ray Peterson, #25598, Goldsboro, NC
Charles Patrick Warren, Jr., #15232, Bradenton, FL

06/14/12
Benjamin Phillip Rackley, II, #34331, Daphne, AL

06/15/12
Christopher McRae Crouch, #23590, Wilmington, NC
Thomas Lee Hoyt, #19372, Thomasville, GA
Erika Anne Johnson, #36616, Raleigh, NC
Calvert Chapman McGregor, Jr., #19708, Hillsborough, NC
Carrie Garmon Mussato, #28781, Troutman, NC
James Ray Peterson, #25598, Goldsboro, NC

06/16/12
Charles Patrick Warren, Jr., #15232, Bradenton, FL

06/17/12
Joanne Boling Marshall, #13514, Siler City, NC

06/18/12
Russell Aaron Savage, #34276, Seattle, WA

06/20/12
Allison Odom Arias, #33454, Charlotte, NC
Eva Marie Hall, #23323, Lakeland, FL
Matthew Kotsovoulos, #22598, Robbinsville, NJ
James W. McDonnell, III, #27001, Mooresville, NC
Joseph A. Newcomb, #23590, Wilmington, NC
Carl Lawrence Schuler, Jr., #9205, Orlando, FL

06/21/12
Michele Lee Adams, #36482, Raleigh, NC
Ute Claudia Haeussermann, #35599, GERMANY
Stacy A. Holland, #27656, Lutz, FL
Gretta V. Jackson, #33192, Finleyville, PA
Laura Maria Pedre, #21984, Miami Beach, FL

06/22/12
John Stanley Adkins, #21752, York, SC
Collette Marie Anderson, #36304, Chapel Hill, NC
James Landon Gazley, #30718, New York, NY
Sara Reid Justice, #30243, Huntersville, NC
Ruben Enrique Lopez, #35224, Doral, FL
Christianna Leigh Morton, #28610, Charlotte, NC
Howard Vernon Richardson, III, #10933, South Egremont, MA
Peggy Ann Vause, #29369, Tampa, FL

06/25/12
Julie Durham Auman, #35024, Greensboro, NC
Nicholas John Bellmann, #32094, Atlanta, GA
Charles B. Cartwright, #17392, Wilmington, NC
Thomas William Cary, #23610, High Point, NC
John Andrew Deftula, #34644, Dedham, MA
William David Hunt, #10958, Raleigh, NC
Kathy Bost Jackson, #32071, Pawleys Island, SC
Charles Stephen Jolly, #9879, Conover, NC
Tonya Morris Mangum, #36040, Wake Forest, NC
Teresa Leigh Pearce, #32050, Leeds, AL
William Alan Peterson, #21045, Franklin, NC
Paula Ross Register, #14611, Oro Valley, AZ
Patricia Ann Roberts, #17890, Raleigh, NC
Sara Dowd Vanderbloemen, #27177, Greenville, SC
Carolina Wibmer, #29061, Charlotte, NC

06/26/12
Virginia Blew, #16620, Fort Mill, SC
Diana Militello Carter, #34282, Lilburn, GA
Betty Jo Thompson, #22252, Durham, NC

06/28/12
Richard Van Bray, Jr., #10701, Charlotte, NC
Pamela J. Da Fonseca, #23704, West Granby, CT
Lee E. Isaacson, #20363, Bethesda, MD
Donald Lee Plato, Jr., #20227, Cary, NC
Andrea Alley Ramer, #26142, San Diego, CA
Jacqueline S. Uhler, #21612, Fairfield, OH
William Darius Van Hook, #35938, Morrisville, NC
Jean Colnon Williams, #35388, Hickory, NC

07/02/12
John Paul Barbee, #36178, Otto, NC
Nichole Renee Burnap, #36066, New York, NY
Audra N. Craig, #25472, Decatur, GA
Melanie Lynn Forrester, #22665, Rock Hill, SC
Brad Eric Hopkins, #25907, Charlotte, NC
Paul David Johnson, #35815, Indian Trail, NC
Renee Price Knights, #20743, Chesterfield, VA
Jefforie A. Kvilhaug, #30784, Bellevue, WA
Janet Lynn Malzone, #26027, Chicago, IL
E. Jerry McMahan #8505, Roswell, GA
Christopher Todd Murphy, #24365, Chapel Hill, NC
Anne Borrodaile Savory, #17180, Greer, SC
Collin Lee Sumrall, #35321, Fayetteville, NC
Renee Lynch Teasdale, #34260, Apex, NC
Matthew Charles Zinna, #35086, Conshohocken, PA

07/03/12
Randolph Baker Carricker, Jr., #9315, Midland, NC
David Graham Eakes, #24690, San Francisco, CA
A. Thomas Finnell, Jr., #14780, McLean, VA
Elizabeth Anne Kimball, #22184, Midland, NC
Judith Ann King, #9698, Dallas, TX
David Robert Legge, #24869, Burke, VA
Alan Michael Mattes, #35030, Carnegie, PA
Terence P. Mullan, #35459, Scottsdale, AZ
Nancy Angeli Plath, #36098, Cary, NC
Burney Ray Rivenbark, #34111, Fayetteville, NC
James William Rizzi, #4377, Chesterfield, MO
Christopher Matthew Sheteline, #31703, Warrington, PA
Michael Francis Slavik, #26035, Quincy, MA
Laura Nicole Smallwood, #34080, New York, NY
Sharon E. Strother, #12431, Cary, NC
Jayne M. Trustram Eve, #20705, Cornelius, NC
Michelle Lynn Wright, #26133, Summerfield, NC
Susan B. Zaist, #17147, Beaufort, NC

07/03/12
Tara Lee Colpitts, #35622, Ouray, CO
John Andrew Keller, III, #4201, Denver, CO
Timothy Lee Kennedy, #12877, Cary, NC
Shelley A. Lee Hing, #31024, McLean, VA
Steven Gregory Mallard, #36430, Denver, CO
George Edward Melton, Jr., #25492, Charlotte, NC
Scott Allen Middleton, #19165, Hilton Head Island, SC
Andy Ward Sagona, #33769, Bothell, WA
Michael Allyn Wiechart, #20086, Franklin, TN
Notice of Address Change

Please Print Legibly

<table>
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<tr>
<th>Full Name:</th>
<th>Last 4 Digits of SSN:</th>
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Send mail to:   Home   Business
Mail form to: PO Box 12827, Raleigh, NC 27605
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Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.