

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
August 20, 2012
1101 Oberlin Road
Raleigh, NC 27605

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

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; 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; Donna Taylor, CPA, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; George Hartzman, and David Grisby.

CALL TO ORDER: President Rodriguez called the meeting to order at 10:00 a.m.

MINUTES: The minutes of the July 23, 2012, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The July 2012 financial statements were accepted as submitted.

The draft audit report for year ending March 31, 2012, was referred back to the Audit Committee.

NATIONAL ORGANIZATION ITEMS: Messrs. Cook and Kledis moved to approve the response to the AICPA Professional Ethics Executive Committee Exposure Draft Omnibus Proposal, *Proposed Revised and New Interpretations and Proposed Deletion of Ethics Rulings*. Motion passed.

Ms. Lynch and Mr. Rodriguez moved to approve the response to the AICPA Exposure Draft on Proposed Statements on Standards for Accounting and Review Services. Motion passed.

Mr. Baldwin reported on the response from the NASBA Bylaws Committee on the Board's request for a NASBA bylaws change.

Mr. Baldwin encouraged all Board members to attend the NASBA Annual Meeting to be held October 28-31, 2012, in Orlando, FL. Mr. Baldwin asked everyone to congratulate Mr. Brooks

who will receive NASBA's Lorraine P. Sachs Standard of Excellence Award at the NASBA Annual Meeting.

Mr. Brooks reported on the July 23, 2012, meeting on governmental audit quality which included representatives of the Board, the NCACPA, the NC Office of the State Auditor, and the Local Government Commission of the Department of State Treasurer.

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

Case No. C2011128 - Kenneth W. Chilcoat - Approve an amended Notice of Hearing for November 26, 2012, at 10:00 a.m.

Case No. C2011222 - Darrell R. Scarborough - Approve an amended Notice of Hearing for October 18, 2012, at 10:00 a.m.

Case No. C2011219 - Karen L. Nenstiel - Approve the signed Consent Order (Appendix I).

Case No. C2012060 - James V. Vanoy - Approve the signed Consent Order (Appendix II).

Case No. C2012140 - Emma K. Atkinson - Approve the signed Consent Order (Appendix III).

Case No. C2012044 - Close the case without prejudice and with a Letter of Warning.

Case No. C2011225 - Close the case without prejudice and with a Letter of Warning.

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 was approved:

Charlton Daniel Jacobs

Original Certificate Applications - The following were approved:

Stephen Highsmith Adams
Brittany Lynn Aloï
Robert Christian Ambrose
Lamees Shaker Asad
John Robert Brown Jr.
David Benjamin Bryant
Michelle Lynn Carlo
Craig Russell Carter
Galina Chichlova
Bradley Graham Cottle
Brendan Charles Davern
Christina Elizabeth Derlath
Jessica Erin DeSantis
Lauren Margaret Eichinger

Michael Todd Estes
Chioma Princess Eze
Louis Sean Falzone
Michelle Emily-Ann Haley
Noor Margaret Hannaney
Megan Rae Hutchinson
Charlton Daniel Jacobs
Ryan Patrick Jones
Alex W. Kau
Blair Elizabeth Kines
Emily Lynn Kropp
Jonathan Shaun Kuker
Gonca Kurt
Steven Douglas Laco

Alexandra Michelle Lewis
Molly DeAnne Luzader
Benjamin Wade Lyon
Brian John Mascia
Michael Scott McCord
John Taggart McGurrin
James Griggs McKinnon
Kathleen M. McMillan
Eugenia Mikhailovna Medynskaya
Jami Kincheloe Morrison
David Michael Mulvihill
Benjamin Theodore Pickell
Travis Randall Price

Pragathi Rai
Austin Trent Ramsey Sr.
Michelle Lojko Rollins
Tia Christine Shoemaker
Kimberley Williams Simmons
Daniel Jeremy Slotkis
Morgan Alexandra Smith
David Benjamin Stone
Robert Christopher Thale
Kyle Lee VanderSlik
James Joseph Vollbrecht
Ivonne Janeth White
Hanxi Zhou

Reciprocal Certificate Applications - The following were approved:

Thomas McChrystal Bill
Jacqueline M. Honeycutt
Martinus James Ockers

Peggy Anne Thompson
Matthew Charles Wellman
Lynette Ingrid Wood

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

Brett Christopher Moyer T6904
Benjamin LeJenue Butler T6905
Robin Eileen Larson T6906
Adam Wesley Thomas T6907
Dustin Michael Shewman T6908
Nancy Ann Joyce T6909
JoAnna Nicole Grossman T6910

Maria Luisa Canda Castaneda T6946
Leslie Elizabeth Schuler T6947
Wilson Huxford Simmons T6948
Sirui Gao T6949
David William Wood T6950
Lauren Marie Hubert T6951
Joyce Ann Fox T6952

Reinstatements - The following were approved:

Nanette Nifong Allen #10841
Jefferson Lee Barefoot #18277
Elham Yousefpour Barrineau #33729
Philip Allan Drummond #22944

Mary Morrison Hall #22753
David A. Perkins #20969
Richard Gilmore Reaves #15769

Reissuance of New Certificate - Applications for reissuance of new certificate submitted by the following were approved.

James Michael Anderson #12597
Saribeth Anderson Dozier #14070

Jeffrey Richard Meyer #27264
Kelly Richmond Pope #31391

Gary W. Walters #19096

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

Kate Duncan, CPA PLLC
Banks, Gray & Crumpler, PLLC
Amy L. Crews, CPA, PLLC
Mark S. Danes, CPA, PLLC

McCarty CPA PLLC
John M. Person, CPA, PC
Harriet Simpson, PLLC

Retired Status Applications - The Committee approved the request for retired status submitted by James W. Hill (#13980) because he is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

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

Anita Alers
James Allred
David Almonte
Hannah Armsby
Pierce Autry
Bruce Baird
Charles Baker
Kathryn Bakstad
Julia Baldwin
Mark Batchek
Ryan Beckstead
Gina Behan
Charles Bilinski
David Blitvich
Michelle Boch
Alina Bohn
Taryn Boston
Kenneth Boyle
Daniel Braboy
Shalin Brown
Loretta Burleson
Hayley Burrus
Faith Bynum
Benjamin Canada
Jenna Caprara
Robbie Chapman

Philip Clark
Sarah Clontz
Joshua Cogdell
Susan Collins-Roberts
Laura Collonia
Kenneth Cooper
Kenneth Crampton
Justin Cribb
Lauren Criscoe
Kara Crowe
Frank Crutchfield
John Cullingford
Mary Cunningham
Monica Davis
Natalie Davis
Katie Deal
Emily Dean
Jonathan Dean
Megan DeMoss
Jamie Deveney
William Dudley
Carly Dunn
Rafael Duque
Sean Eames
Wesley Edwards
Susan Eisenhardt

Ibrahim Elsayed
James Engel
Enajevwe Eruotor
Austin Eubanks
Dustin Farthing
Claude Felmet
Joshua Ferrin
Jeffrey Foster
Russell Frey
Erica Fulcher
Megan Gabel
Carleton Gallagher
Bria Gilchrist
Bonnie Gillespie
Staci Ginsburg
James Goodman
Suzanne Graves
Turiya Gray
Walter Gray
Shamim Haeri
Kendra Hairston
Kevin Hale
Natasha Hall
Bradley Hamby
David Hamilton
Robert Hamilton
Elizabeth Hannah
Amanda Harrell
Terry Harris
Robert Heidel, Jr
Christopher Henson
Ryan Hill
Brooke Holliday
Tiffany Howard
Daniel Hudson
Mark Hunike
William Hurst
Olufisayo Ijamakinwa
Alexander Ivey
Joshua Jackson
Stephanie Jarvis
John Jenkins
Robin Jenkins

Magda Jezovicova
Crystal Johnson
Jay Johnson
Allison Jordan
Luna Joshi
Ralph Joynes
Eric Kagen
Minal Karamchandani
Supriya Khazanie
Adam King
Ruth Kinyua
Justin Knight
Anita Lauro
Jason Lawrence
Sidonie Lawrence
Mazalenia Lee
Julia Leik
Fred Lewis, III
He Li
Yan Li
Justin Linville
Sahvanna Locklear
Ian Luhrs
Layla Manning
Heather Marshall
Brittany Mauldin
Dananjaya Mayadunne
Kellie McKinnon
Matthew McLean
Jessica Metts
Kyle Milligan
Brooke Molineux
Eric Mont
Hona Moore
Joshua Morgan
Neal Morgan
David Murphy
Jeffrey Myers
Shelley Nelsen
Jianming Ni
Chun Nip
Mercy Njenga
Angela Outterbridge

Joshua Pagano
Tayebe Pajoo
Michelle Phillips
Ljubica Pilipovic
Raymond Pinkston
Benjamin Pokorney
Jessica Propps
Paige Prusia
Stephen Puckett
Kathryn Reddick
Christopher Reed
Kyle Reeves
Nghie Reilly
Tilson Rice
Jennilee Richardson
Otis Ricks
Amber Roberts
Kenneth Roberts
Fred Robinson
Bartosz Ryba
Elizabeth Saylor
Kathryn Scarabelli
Jonathan Scarpola
Jessica Schwertner
Harrison Scott
Sharon Sharpe
Eva Simpson
Kaeli Sims
Richard Sincerbeaux, Jr
Mark Smith
Whitney Smith
Reita Smolka

Jesse Spinks
Kristin Stafford
Samuel Staton
Aram Stephens
Brian Sternecker
Amie Stewart
Elizabeth Stollbrink
Travis Strickland
Edward Summersill
Kevin Surratt
Nathan Tate
Willie Tate
Britt Taylor
Emily Thronson
Jennifer Tindal
Alan Toler
Pamela Tyson
Alexandra Valier
Michelle Van Meter
Gautham Venkatasubramanian
Adrienne Walker
Christine Walker
Shuo Wang
Daniel Waters
Elizabeth Webb
Mark Welch
Chantel Wilson
Carole Wilson Pesta
Dianne Winegarden
Jacob Woodfin
Xiaojie Zheng

Staff recommended that the committee determine and accept the grades received for the April - May 2012 exams. Twenty-five (25) files with grade reports were haphazardly selected and reviewed by Board members. The Committee determined and accepted the grades.

PUBLIC COMMENTS: President Rodriguez recognized George Hartzman of ThinkCPE who read aloud from a booklet for approximately 13 minutes. Mr. Hartzman's presentation was videotaped by his representative.

CLOSED SESSION: Ms. Lynch and Mr. Cook moved to enter Closed Session, pursuant to NCGS 143-318.11(a)(3) to consult with Valerie Bateman, Esq., regarding the contested case,

Case No. C2012270 - George H. Hartzman. Motion passed. The Executive Staff, Staff Attorney, and Legal Counsel were not present in the Closed Session

PUBLIC SESSION: The Board re-entered Public Session to continue with the Agenda.

Pursuant to NCGS 150b-40(e), Ms. Lynch and Mr. Cook moved to elect to refer Case No. C2012270 - George H. Hartzman to the Office of Administrative Hearings. Motion passed with seven (7) affirmative votes.

The Board directed the Executive Staff and Staff Attorney to continue to utilize Mr. Allen with Case No. C2012270.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Executive Director reported that the Board received a response to its request for an advisory opinion from the Department of Justice.

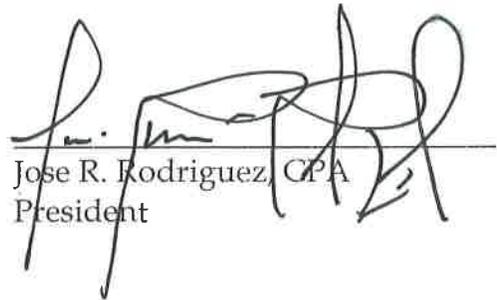
ADJOURNMENT: Messrs. Glover and Harris moved to adjourn the meeting at 11:05 a.m.. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Jose R. Rodriguez, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011219

IN THE MATTER OF:
Karen L. Nenstiel, #20699
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 N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 20699 as a Certified Public Accountant.
2. Respondent informed the Board on her 2010-2011 individual certificate renewal ("Renewal") that she 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 2009 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 2009 CPE requirement.
5. Respondent failed to provide the certificate or certificates of completion needed to document any of the forty (40) hours of CPE that Respondent claimed she earned between January 1, 2009, and December 31, 2009, as was reported on her 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 therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).
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 her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within thirty (30) days of the Board's approval of this Consent Order.
3. Respondent may not apply for the reinstatement of her 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 her certificate to active status by submission and approval of a reinstatement 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 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 her certificate.

CONSENTED TO THIS THE 26 DAY OF July, 2012.

K L Nenstiel
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF August, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2012060

IN THE MATTER OF:
James W. Vannoy, #31258
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 N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 31258 as a Certified Public Accountant.
2. Respondent informed the Board on his 2011-2012 individual certificate Renewal ("Renewal") that 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 2010 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 2010 requirements.
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 completion of an annual approved ethics CPE course that Respondent claimed he earned between January 1, 2010 and June 30, 2011, 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 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), and .0202(b)(3), .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. Forty (40) hours of CPE in the twelve (12) months preceding the application including and (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.



Consent Order - 3
James W. Vannoy

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.

CONSENTED TO THIS THE 1st DAY OF July, 2012.

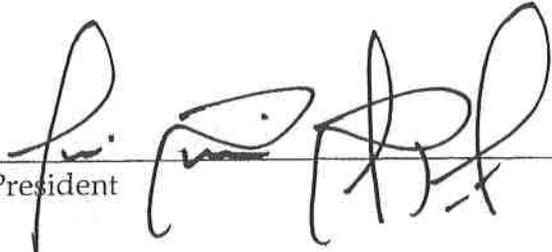


Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF AUGUST, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2012140

IN THE MATTER OF:
Emma Kaye Atkinson, #28072
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 N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 28072 as a Certified Public Accountant.
2. Respondent informed the Board on her 2011-2012 individual certificate Renewal ("Renewal") that between January 1, 2010, and June 30, 2011, she 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 2010 CPE requirements.
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 2010 and 2011 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent provided documentation of forty-two (42) hours of CPE taken to meet her 2011 requirement. However, Respondent failed to provide the certificate or certificates of completion needed to document completion of sixteen (16) hours of 2010 CPE, including an annual ethics course, that Respondent claimed she earned between January 1, 2010, and June 30, 2011, as was reported on her Renewal. Respondent contended that attending to extended serious personal and family medical needs precluded her from timely completing 16 hours of 2010 CPE, as she was her family members' primary care-giver.



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 her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her 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 her 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 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. Three (3) moral character affidavits, and
 - d. Fifty-six (56) hours of CPE in the twelve (12) months preceding the application including an (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 her certificate.

CONSENTED TO THIS THE 1 DAY OF August, 2012.

Emma Kaye Atkinson
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF August, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

