PUBLIC SESSION MINUTES  
North Carolina State Board of CPA Examiners  
January 28, 2013  
1101 Oberlin Road  
Raleigh, NC 27605

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President; Barton W. Baldwin, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Tawannah G. Allen, Ed.D.; Bucky Glover, CPA; John M. Kledis, CPA; and Michael H. Womble, 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; Henry Paula, CPA, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA and Curt Lee, Legislative Liaison, NCSA.

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

MINUTES: The minutes of the December 17, 2012, meeting were approved as submitted.

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

LEGISLATIVE AND RULE-MAKING ITEMS: Mr. Brooks reported on possible legislation coming out of the General Assembly regarding occupational licensing boards.

NATIONAL ORGANIZATION ITEMS: The Board reviewed letters from Kenneth R. Odom, CPA, and Janice L. Gray, CPA, requesting support for their nominations as NASBA Vice Chair 2013-2014. Mr. Rodriguez will send letter to both individuals indicating that the Board has nominated Walter C. Davenport, CPA, for the position of NASBA Vice Chair 2013-2014.

Mr. Glover reported on the January NASBA Board meeting held in Key West, FL.

Mr. Brooks reported on the re-grading of some sections of the Regulation (REG) and Financial Accounting and Reporting (FAR) sections of the Uniform CPA Examination because of an item error.
REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

Case No. C2012184 - John B. Thigpen - Messrs. Baldwin and Glover moved to permanently revoke the NC CPA certificate issued to John B. Thigpen (Appendix I). Motion passed with seven (7) affirmative and zero (0) negative votes.

Case No. C2012209 - Warren H. Pennington - Messrs. Baldwin and Glover moved to permanently revoke the NC CPA certificate issued to Warren H. Pennington (Appendix II). Motion passed with seven (7) affirmative and zero (0) negative votes.

Case No. C2012228 - Close the case without prejudice.

Case No. C2012231 - Close the case without prejudice.

Case No. I2012246 - Close the case without prejudice.

Case No. C2012278 and Case No. C2012279 - Close the cases without prejudice.

Case No. C2012066-1 and Case No. C2012066-2 - Larry S. Dewar and Larry S. Dewar, P.C. - Messrs. Baldwin and Glover moved to permanently revoke the NC CPA certificate issued to Larry S. Dewar (Appendix III). Motion passed with seven (7) affirmative and zero (0) negative votes.

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:

Jason Charles Felts
Stephen Edward Honeycutt
Sean Francis Kearney

Jason Michael Mauck
Eliud Charles Oyeyo
Rodrick Tarveze Shiver

Original Certificate Applications - The following were approved:

Sanjay Roshonal Agarwal
Jacob Grant Allen
Sarah Michelle Andrews
Christopher Joseph Arena
Jill Lafferty Ashe
Gregory Allan Bittner
Margaret Elizabeth Bley
Kylene Phillips Bloodworth
Amy Catherine Boone
Devin James Borders
Joshua Paul Brown
William Ross Browning
Kirsten Sue Bruenning
Bronwen Aisling Bryant

Mischael Tolmie Buffkin
Brittany Nachelle Bumphus
Derek Lewis Church
Justin Craig Coley
Scott William Coppola
Justin Holt Cribb
Carl Abene Epley
Jason Charles Felts
Shannon Leah Ford
Hannah Grace Freeman
Vincent Gambella
John Philip Goldsberry IV
Richard Michael Grieder
Janelle Alane Hall
Staff reviewed and recommended approval of the original application submitted by Michael Gerard Hargadon. Mr. Hargadon failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Gautham Venkatasubramanian. Mr. Venkatasubramanian failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.
Staff reviewed and recommended approval of the original application submitted by Jeng Suk Hinkle. Ms. Hinkle failed to disclose pertinent information with her exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Reciprocal Certificate Applications - The following were approved:

Andrew Daniel Allen
Justin Andrew Brewer
Shelia Ann Brown
James Michael Dannemiller
Joanna Lynn Demick
LaVonne Joy Derksen
Christopher L. Elton
Sean Patrick Enright
Natalie Anne Frenier
George Louis Kent Galbraith
Jessica Marie Harris
John Bruce Hughes
Maria Jayoussi
Stephen Vance Karaffa
Heather Lee Kelchlin
Kurt Travis Kennell
Patrick Malloy
Poornima Shastry Mathur
Eleese Danielle McMahon
Erica Elizabeth Miller
Meredith Ann Morgan
Ronald Lee Niekerk
Dan Albert Remlinger
Jessica Mae Robinson
Mark Owen Smith
Michael Wayne Soistman
Natalie Chanel Williams
Liang Xu

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

Jessica Mae Robinson T7150
Maria Jayoussi T7151
Keith Broadus Giddens Jr. T7152
Joanna Lynn Demick T7155
James Michael Dannemiller T7156
John Bruce Hughes T7157
Bonnie Melissa Collins T7158
Liang Xu T7159
Ronald Lee Niekerk T7160
Patrick Malloy T7161
Dan Albert Remlinger T7162
Robert Willard Verbanik T7163
Montana Ashley Clelland T7164
Heather Lee Kelchlin T7165
Michael Sean Ryan T7166
Roger Keith Spivey T7167
Tuba Geredelioglu T7168
Jaymi Suryakant Patel T7169
Sharon Frances Hauser T7170
Lyndsey Nicole Beasley T7171
Heike Rosenbusch Massengale T7172
Sandra Jean Crumrine T7173
Kimberly Keating DePietro T7174
Samuel Frederick Wright IV T7175
Kelli Diane Roberts T7176
Andrew William When T7177
Mark Thomas Gossett T7178
Irene M. Meares T7179
Rebecca Semones Scheumann T7180
Andrea Rebecca Carlton T7181
Jennifer Jessen Jones T7182
Jonathan Michael Carie T7183
Blake Frawley T7184
Denise Marie Bennett T7185
Kata Jurcic T7186
Timothy John Southard T7187
Deborah Mahler Baum T7188

Reinstatements - The following were approved:

Julie Armour Baker #27944  Dale Britt Mendoza #29251
Elizabeth Amy Dunlop #22380  Kelly Deanna Nicholson #22612
Stacy Ann Holland #27658  Paul Mark Oakley #19430
Crystal Giles Humble #23291  Elizabeth Faulds Parker #15549
Kristina Torbett Johnsen #22355  William Van Hook #35938
Robert Chad Kapffhamer #13649  James David Vanke #27178
Michael Finley Lefevers #22463  James Ray Wilborne #26836
Charles Thomas McLeod Jr. #23207

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

James Glenn Fortson #28535  Candace Lynn Scappator #32978
John Paul Ragland #20490

Staff reviewed and recommended approval of the reissuance application submitted by Larry Dewayne Harrelson (#16446). Mr. Harrelson failed to disclose pertinent information with his 1998 certificate renewal but provided it with his reissuance application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Reissuance of New Certificate and Consent Agreement - Applications for reissuance of new certificate and consent agreements submitted by the following were approved.

Thurman L. Brooks #28515  Ashraf Mehdi #34263
Holli Lyn McKinney #25057

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

Faith Bynum, CPA, PC  T.J.A. CERTIFIED PUBLIC
Deborah Fleischman CPA PLLC  ACCOUNTANT, PLLC
D. L. Purvine, CPA, PLLC  Donna G. Willis, CPA, PLLC

Retired Status Applications - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Vinton Carr Bruton III #4100  David Robert Dollins #12388
Sherry Liberman Moss #34053
Alan Richard Wood #29962

**Extension Requests** - The Committee approved the following individuals for extension for completion of CPE until the dates noted:

Marilyn Crawford #18153 (6/30/13)
Pamela A. Ennis #18853 (3/31/13)
Carlene Johnson Grant #28405 (3/31/13)
Page Littlewood #14450 (6/30/13)
Edward Reid Matthews #15429 (6/30/13)
Holmes Ramsay #25777 (6/30/13)

Alice Rouse #26177 (6/30/13)
Cary Whitaker #1833 (6/30/13)
Charlene White #32451 (6/30/13)
Phyllis Woollen #12414 (6/30/13)
Donna Lee Young #36045 (1/31/13)

An extension request submitted by Kenneth Earl Wright (#16570) was disapproved.

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

Freddie Acevedo
Jennifer Aguirre
Mikhail Alexoudis
Michael Alford
Luke Allman
Donald Alm
David Almonte
Joshua Anderson
Natalie Angell
Ahaz Armstrong
Brent Ashburn
Sheila Ashley
Danielle Atkinson
Lori Aveni
Kathy Averett
Meghan Ayscue
James Badgett
LeAnn Bagasala
Catherine Baker
Steven Baker
Tommi Barbour
Charles Barnewolt
Valerie Barney
Megan Bassett
David Batkiewicz
Jacob Battle
Brandon Becker
Ryan Beckstead
Gina Behan
Carrie Benton
Gagandeep Bindra
Janine Vineyard
Melissa Birdwell
Benjamin Blackmon
Brittany Blackwell
Owen Blanton
Amy Bleeker
Michelle Boch
Andrew Bohme
Jordan Boone
Michael Bowers
Mason Bradley
Alexander Brandt
Michael Branscome
Allison Braswell
Bethany Breeden
Adam Briones
Robert Brown
Tiffany Buckelew
Justin Buckner
Agatha Buell
Hope Buttitta
Kimberly Byrd
Latesha Byrd
Derrick Cahoon
Jonathan Campbell
Benjamin Canada
Kelley Carter
Kevin Chang
Abraham Chen
Angelos Christoforou
Lindsay Clark
Philip Clark
Christina Clarke
Jennifer Cline
Tyler Cole
Catherine Collins
Sarah Collins
Susan Collins-Roberts
Laura Collonia
Rachael Constable
Joseph Cook
Natasha Cooke
Brittany Cowan
Michael Coward
Evan Crim
Lauren Criscoe
Matthew Crocker
John Cullingford
Brittney Currin
Lillian Davis
Mark Davis
Samantha Davis
Amelia Dean
Amanda Dehler
Ghyslaine Dejean
Molly Demarest
Megan DeMoss
Valerie Derrick
Ghassan Dib
Robert Dobbins
Simona Dobson
Michael Doggett
Taylor Duran
Kathleen Durham
Melissa Ebili
Kirk Edwards
Veronica Edwards
Joseph Egbers
Susan Eisenhardt
Charles Elliott
Carla Elmore
Allison Emery
Ashley Epps
Luis Espinosa
Elliott Etheridge
Glenn Evans
Marisa Evans
Claude Felmet
Heather Ferrell
Emily Fisher
John Fisher
Evelyn Forbes
Alexander Frelier
Sarah Friel
Virginia Fritz
Ashley Fromm
Erica Fulcher
Daniel Fusaiotti
Rachel Gable
Matthew Gardner
Bradley Garrett
Chad Garrison
Bria Gilchrist
Nicole Girard
Daniel Glasser
Shirley Gomes
Ashley Good
Philip Gooding
Nicholas Graham
Kyle Grant
Suzanne Graves
Kevin Greats
Megan Green
Daniil Grinchak
Gary Guido
Matthew Haberman
James Hackl
Kendra Hairston
Brandon Hall
Charles Hall
Bradley Hamby
David Hamilton
Ashley Hamm
Joseph Haney
Geri Hare
Amanda Harrell
David Harris
Felicia Harris
Monica Harris
Warren Harvey
Emily Hass
Mary Hatcher
Brad Headley
Bartley Heath
Jessica Heflin-Knop
Camille Hefner
Kimberly Heller
Alyssa Helms
Wilson Hicks
Ryan Hill
Lindsay Hinkle
Lynn Hoeschtetter
James Holland
Brooke Holliday
Brentley Hollifield
Alicia Holtsclaw
Susan Hood
Sarah Hopkins
Jennifer Horne
Tiffany Howard
Julia Howe
Daniel Hudson
Rachel Humphries
Mark Hunike
Zeshawn Hussain
Meagan Ignatowicz
Olufisayo Ijamakinwa
Braden Jackson
Christina Jackson
Loren Jackson
Alex Jandrisevits
Joyce Jarrett
John Jenkins
Lisa Johansen
Amy Johnson
Matthew Johnson
Stephen Johnson
Mallory Jones
Shani Jones
John Jordan
Steven Joseph
Gregory Journigan
Michael Kahill
William Kane
Jacob Karr
Marie Kastelic
Jordan Kay
Ezekiel Kayode
Nicole Keating
Euna Kim
Adam King
Kathy King
Perry King
Joshua Kleinberg
Alyssa Knies
Stephanie Knight
Heather Koob
Danielle Kubinski
Angel Kulich
Adam Lanier
Seth Larson
Anita Lauro
Bao-Tran Le
Crandall Lea
Kevin Lee
Mazalena Lee
Julia Leik
Cecelia Wai Man Li
Andrew Linn
Molly Little
John Loewer
Michael Loman
Stuart Long
Akilah Waldrond  
Liping Wang  
Thomas Weaver  
Amanda Webb  
Rachel Webster  
Katherine Wester  
Donald Weymer  
Joel White  
Shauna Whitener  
Thomas Whitlock  
Maggie Whitman  
Jamie Wicker  
Aviance Williams  
David Williams  
John Willis  
Michael Wills  
Krystine Wilson  
Gregory Wintermeier  
Tyler Woitkowski  
Brad Woodard  
Jeffrey Yahn  
Yifei Yang  
Jacquelyn Yellin-Mungo  
Carole Yow  
Alan Zambrano  
Zhiqiang Zhang

**Letter of Warning** - Staff received and recommended approval of the request to rescind the Letter of Warning issued to Edward D. Fulbright (#16582). The Committee approved staff recommendation.

**Miscellaneous** - Staff received and recommended disapproval of a request submitted by Anneli Browning (#37193). Ms. Browning was licensed on November 26, 2012, and given probation for failure to disclose her foreign birth on the initial Exam application. She requested a modification of discipline. The Committee disapproved her request.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT**: Messrs. Baldwin and Glover moved to approve an increase of $5,730.00 in the building budget for improvements in the entrance hall area of the building. Motion passed.

Mr. Brooks presented the proposed plan for celebrating the 100th anniversary, March 12, 2013, of the Board. The Board directed Mr. Brooks to proceed with the plan.

**ADJOURNMENT**: Messrs. Glover and Kledis moved to adjourn the meeting at 10:43 a.m. Motion passed.

Respectfully submitted:  

[Signature]

Robert N. Brooks  
Executive Director

Attested to by:  

[Signature]

Jose R. Rodriguez, CPA  
President
IN THE MATTER OF:
John B. Thigpen, #11752
Respondent

CONSENT ORDER

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 N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. John B. Thigpen (hereinafter "Respondent") was the holder of North Carolina certificate number 11752 as a Certified Public Accountant.

2. In a letter dated August 1, 2011, Respondent was notified by Board staff that his July 28, 2011, request for inactive status had been granted.

3. In December of 2011, the Internal Revenue Service ("IRS") issued a tax lien, against Respondent’s firm, for failure to pay 941 taxes for the periods ending December 31, 2007; June 30, 2008; September 30, 2008; March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; March 31, 2011; and June 30, 2011. Also included in the IRS tax lien was Respondent’s firm’s failure to pay the firm’s corporate taxes for the period ending December 31, 2010.

4. Respondent failed to respond to any correspondence from Board staff regarding the IRS tax lien.

5. 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 8 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 08N .0201, .0203, .0206, and .0207.

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. The Certified Public Accountant certificate issued to Respondent, John B. Thigpen, is hereby permanently revoked.

2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 31 DAY OF December, 2012.

[Signature]
Respondent


NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Signature]
President
IN THE MATTER OF:
Warren H. Pennington, #19776
Respondent

CONSENT ORDER

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 N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Warren H. Pennington (hereinafter "Respondent") was the holder of North Carolina certificate number 19776 as a Certified Public Accountant.

2. In October of 2008, Respondent was charged in the State of Georgia with multiple counts of Theft by Conversion and Theft by Taking.

3. Respondent applied for and was granted inactive status for his North Carolina CPA certificate in June of 2009.

4. Respondent entered, in February 2010, a Consent Order with the Georgia Board of Accountancy which provides that "If Respondent is found guilty of the charges pending against him, he shall surrender his certificate, live permit, and firm registration to the Board [Georgia Board of Accountancy]."

5. On January 5, 2011, Respondent was convicted on five (5) counts of theft by conversion and six (6) counts of theft by taking. The conviction occurred in Dawson County Georgia Superior Court.

6. The sentence sheet signed by the Superior Court Judge specifically stated that Respondent was to surrender his CPA certificate and refrain from acting as a CPA or an accountant.
7. Respondent’s membership with the American Institute of Certified Public Accountants was revoked as a result of his convictions.

8. Respondent has appealed his conviction based upon purported errors by the State in bringing the action.

9. 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 conviction on five (5) counts of theft by conversion and six (6) counts of theft by taking constitutes violations of 21 NCAC 08N .0201, .0202(a) and .0203(a) and (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. The Certified Public Accountant certificate issued to Respondent, Warren H. Pennington, is hereby permanently revoked.

2. However, if Respondent’s conviction is overturned as a result of his appeal, Respondent may immediately petition the Board for modification of discipline pursuant to 21 NCAC 08I .0104.

3. Until such time as Respondent’s discipline is modified, Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial
Consent Order - 3
Warren H. Pennington

equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

CONSENTED TO THIS THE ___ DAY OF JANUARY 2013.

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE ___ DAY OF JANUARY 2013.

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 #s: C2012066-1 and C2012066-2  

IN THE MATTER OF:  
Larry S. Dewar, #2527  
Larry S. Dewar, P.C.  
Respondents  

CONSENT ORDER  

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 N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Larry S. Dewar (hereinafter "Respondent Dewar") is the holder of North Carolina certificate number 2527 as a Certified Public Accountant.

2. Respondent Larry S. Dewar, P.C. (hereinafter "Respondent Firm"), is a registered certified public accounting professional corporation in North Carolina. At all relevant times, Respondent Dewar was the sole shareholder of Respondent Firm and has been individually responsible for the conduct of Respondent Firm.

3. The Internal Revenue Service ("IRS") filed tax liens totaling $151,612.75 against Respondent Firm for failure to file and insure payment of Respondent Firm’s 941 monies.


5. Respondents wish to resolve these matters 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. Respondents 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. Respondents 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, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' actions as set out above constitute violations of 21 NCAC 08N .0201, .0203(a), and .0207.

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

BASED on the foregoing and in lieu of further proceedings, the Board and Respondents agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent Larry S. Dewar is hereby permanently revoked.

2. The firm registration for Respondent Firm, Larry S. Dewar, P.C., is hereby cancelled.

3. Respondents shall not offer or render services as a CPA or CPA firm or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondents claim or attempt to use any practice privileges in any other state based upon Respondent Dewar's permanently revoked North Carolina certificate or Respondent Firm's canceled CPA firm registration.

CONSENTED TO THIS THE 14th DAY OF January, 2013.

[Signature]
Respondent

[Signature]
Individual authorized to sign on behalf of Respondent Firm
Consent Order - 3
Larry S. Dewar
Larry S. Dewar, P.C.

APPROVED BY THE BOARD THIS THE 28 DAY OF JANUARY 2013.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President

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