



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • [www.nccpaboard.gov](http://www.nccpaboard.gov) • No. 08-2014

### Governor McCrory Appoints Murchison B. Biggs, CPA, to Board



**Murchison B. Biggs, CPA**

Governor Pat McCrory has appointed Murchison B. (“Bo”) Biggs, CPA, of Lumberton, to the North Carolina State Board of CPA Examiners (Board).

Biggs, whose term will expire June 30, 2017, was appointed to the Board on June 12, 2014, and was sworn the Oath of Office July 21, 2014. He previously served on the Board from 1992 to 1995.

He replaced José R. Rodriguez, CPA, who has served the Board since 2008 (see *Resolution* on page 3).

Biggs graduated from North Carolina State University in 1977 with a BA in Accounting and a BS in Economics. He was licensed as a North Carolina CPA in 1980. He is Secretary-Treasurer of K.M. Biggs, Inc., in Lumberton.

As a member of the NC Association of CPAs (NCACPA), Biggs has served on several committees, including the Members in Industry Committee, the Legislative Committee, and the Tax Symposium Committee. He recently chaired the Government Relations Committee.

In addition, he has been a member of the NCACPA Board of Directors and a member of its Executive Committee. Biggs is a recipient of the NCACPA’s Public Service Award and the Outstanding Member in Business & Industry Award.

Biggs is past President and board member of the NC Free Enterprise Foundation (NCFEF); a board member, past Secretary-Treasurer, and past President of the NC Retail Merchants Association; and a board member and chair of First Benefits Insurance.

He is Legislative Chair and past President of the Lumberton Chamber of Commerce and is past President and past Secretary-Treasurer of the Lumberton Rotary Club.

Biggs is a past board member of the Robeson Community College Foundation Board; a past member and Chair of the Robeson County Board of Elections; and a member of the Board of Trustees of UNC -Pembroke.

A self-described “political geek,” Biggs enjoys jogging and playing trombone in a jazz trio and quartet.

### Practitioners Should Remove Circular 230 Disclaimers

On June 9, 2014, the Internal Revenue Service (IRS) finalized Circular 230 regulations, which replaced the covered opinion rules with one standard for written advice under Circular 230 section 10.37.

IRS Office of Professional Responsibility (OPR) Director Karen Hawkins said that many practitioners are still using Circular 230 disclaimers in their emails even though the IRS finalized regulations that remove the covered opinion rules.

According to Hawkins, the OPR will begin sending letters to practitioners asking them to stop using Circular 230 disclaimers that say the disclaimer is required.

A link to the revised Circular 230 is available on the Board’s website under the “Resources” tab, [www.nccpaboard.gov/resources/infoyoucanuse](http://www.nccpaboard.gov/resources/infoyoucanuse).

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# Disciplinary Actions

**Larry E. Widis, #12798**  
**Larry E. Widis, PLLC**  
**Charlotte, NC 05/22/2014**

*THIS CAUSE* coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on May 22, 2014, that:

## FINDINGS OF FACT

1. Respondent Larry E. Widis (hereinafter "Respondent Widis") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Respondent Larry E. Widis, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting limited liability company in North Carolina.
3. The Board has jurisdiction over Respondents and the subject matter of this action.
4. Respondents received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-42(a).
5. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
6. Respondents did not object to any Board Member's participation in the Hearing of this matter.
7. Respondents were not present at the Hearing and were not represented by counsel. Respondents did not request a postponement of the Hearing or communicate any reason that they would not be able to be present at the hearing on the date and at the time provided in the notice. Board's staff attorney received a call from Respondent Widis that he was en route to the Hearing. The Board delayed the start of the Hearing by an hour. At 11:00 a.m., the Board President opened the Hearing. Neither Mr. Widis nor his

firm nor anyone representing them were present at the time of the delayed start of the Hearing. Respondents had made no request for postponement of the Hearing. Respondents arrived at the Hearing at 11:10 a.m. Following a brief recess, the Board's staff attorney summarized the evidence thus far introduced and then continued with his questioning of the first witness. Respondents did not object to the proceeding.

8. Respondent Widis is the sole member of Respondent Firm and is responsible for the actions taken by Respondent Firm.

9. On firm renewals from 2006 through 2010, Respondent Widis, on behalf of Respondent Firm, provided information to the Board that Respondent Firm was providing services which would require peer review.

10. Despite notification in 2008 by the Board staff that Respondent Firm must obtain a peer review, and despite the fact that Respondent Firm had begun the peer review process, Respondent Firm did not obtain a peer review.

11. In response to Board inquiries, Respondent Widis failed to prove that he had taken the continuing professional education courses ("CPE") that he claimed were taken for the years 2007 through 2010.

12. Respondents failed to timely respond to all Board inquiries regarding a peer review of Respondent Firm.

## CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.

2. Respondent Widis 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. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon Respondent Widis and Respondent Firm's certificate and to impose civil monetary penalties.

3. Respondent Widis' failure to cause Respondent Firm to undergo peer review constitutes a willful violation of the Board's peer review regulations, subjecting him to discipline per 21 NCAC 08N .0213.

4. Respondent Widis' failure to prove that he had taken the CPE courses that he claimed on his annual certificate renewals constitutes a violation of .0202(a), .0202(b)(3), and .0202(b)(4).

5. Respondent Widis' failures to timely respond to Board inquiries constitute violations of 21 NCAC 08N .0206.

*BASED ON THE FOREGOING*, the Board orders in a vote of seven (7) to zero (0) that:

1. The Certified Public Accountant certificate issued to Respondent, Larry E. Widis, is hereby permanently revoked from the date this Order is approved by the Board.

2. Respondent Widis shall remit to the Board, within fifteen (15) days of the date of this Order, a one thousand dollar (\$1,000.00) civil penalty.

3. The firm registration for Respondent Firm, Larry E. Widis, PLLC, is hereby suspended.

4. Neither Respondent Widis nor Respondent Firm shall 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 Respondent Widis or Respondent Firm claim or attempt to use any practice privileges in any other state based upon Respondent Widis' permanently revoked North Carolina certificate or Respondent Firm's suspended CPA firm registration.

**Additional Orders**  
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# North Carolina State Board of Certified Public Accountant Examiners

## Resolution

*WHEREAS, José Ramon Rodriguez, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2008;*

*WHEREAS, during his tenure he served as President and Vice President of the Board;*

*WHEREAS, during his tenure he served on the Executive Committee; the Professional Standards Committee; and the Professional Education and Applications Committee;*

*WHEREAS, during his tenure he served on the Audit Committee; the Personnel Committee; and the Communications Committee;*

*WHEREAS, during his tenure he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;*

**BE IT THEREFORE RESOLVED** *that the members of the North Carolina State Board of Certified Public Accountant Examiners thank José Ramon Rodriguez, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.*

This the 21<sup>st</sup> day of July 2014.

*Miley W. Glover, CPA*

Miley W. Glover, CPA, Vice President

North Carolina State Board of  
Certified Public Accountant Examiners



**Greg E. Underwood, CPA**  
**Albemarle, NC 05/22/2014**

*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 the Respondent stipulate to the following:

1. Greg E. Underwood, CPA (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina.
2. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of September 5, 2013.
3. The failed engagement peer review noted material departures from Statements on Standards for Accounting and Review Services ("SSARS") by Respondent firm due to a failure to use the correct report language and failure to obtain written engagement letters.
4. Respondent Firm also received adverse reports in its two (2) previous peer reviews resulting in three (3) consecutive adverse reports.
5. Respondent firm 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 firm 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 firm 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 firm's failure to comply with SSARS regarding the use of correct report language which resulted in a

second failed peer review is a violation of 21 NCAC 08N .0404 and .0212.

3. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the discipline set forth below.

*BASED ON THE FOREGOING* and in lieu of further proceedings, the Board and Respondent firm agree to the following Order:

1. Respondent firm is censured.
2. Respondent firm shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.
3. Each of Respondent firm's professional staff participating in engagements subject to peer review shall take a minimum of eight (8) hours of group study Accounting and Auditing CPE related to SSARS engagements, as part of their annual CPE requirements, until such time as Respondent firm receives a pass on a system peer review, or a pass on an engagement peer review.
4. Respondent firm shall provide the Board with copies of the Peer Review Report, Letter of Response, and Final Letter of Acceptance for Respondent firm's March 31, 2015, peer review.

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**Billy G. Barnard, #16987**  
**Raleigh, NC 06/19/2014**

*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. Billy G. Barnard (hereinafter "Respondent") is the holder of North Carolina certificate number 16987 as a Certified Public Accountant.
2. Respondent failed to register for and undergo a peer review as required when a CPA is performing review services.
3. 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 08N .0302 and 08N .0213.
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 shall register as a CPA firm.
2. Respondent shall remit, with this signed Order, a five hundred dollar (\$500.00) civil penalty.

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**Smith & Smith, CPA, P.C.**  
**Cary, NC 04/22/2014**

*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. Smith & Smith, CPA, P.C. (hereinafter "Respondent Firm"), is a registered certified public accounting corporation in North Carolina.
2. Respondent Firm was engaged by a Client Business to prepare its tax returns, which included the preparation of a depreciation schedule.
3. Respondent Firm did not timely provide, upon request, the Client Business with a copy of the depreciation schedule prepared by Respondent Firm.

4. There is evidence that Respondent Firm, in good faith, but erroneously complied with the rules of the AICPA regarding the return of client records, but failed to comply with the Board's rules regarding the return of client records.

5. Respondent Firm 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 Firm 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 Firm 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 Firm's failure to provide client records upon demand constitutes violations of 21 NCAC 08N .0305(a).
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent Firm's consent

to this order, Respondent Firm is subject to the discipline set forth below.

*BASED ON THE FOREGOING* and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm is censured.

**Christine Deborah Kar, #15864  
Locust, NC 04/22/2014**

*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. Christine Deborah Kar (hereinafter "Respondent") is the holder of North Carolina certificate number 15864 as a Certified Public Accountant.
2. Respondent was an owner in a non-CPA accounting limited liability company ("non-CPA LLC").
3. Respondent offered to perform and performed a compilation, in her capacity as a CPA, through the non-CPA LLC. Per Board rules, CPAs may only offer an attest or assurance service, such as a compilation, through a registered CPA firm.

**Kar**

*continued on page 6*

## Exam Candidates Encouraged to Schedule Early for Fall Testing Window

The National Association of State Boards of Accountancy (NASBA) is warning Uniform CPA Exam (Exam) candidates that the Fall 2014 testing window (October 1 - November 30) will not be extended to accommodate the US Thanksgiving holiday, which falls on Thursday, November 27, 2014.

NASBA, the American Institute of CPAs (AICPA), and Prometric strongly recommend that candidates schedule their Exam testing appointments as soon as possible to ensure that they have adequate time to complete testing before the Thanksgiving holiday.

According to NASBA, applying early gives a candidate a better chance of securing a testing position, as well as his or her preferred time and location. NASBA suggests candidates schedule at least 45 days before the desired test date(s) to receive the first choice of date, time and location.

Candidates *must* schedule each Exam appointment at least (5) five days in advance of the test date and each Exam section must be taken within the time period for which the Notice to Schedule (NTS) is valid (*i.e.*, before it expires).

As a reminder, boards of accountancy, NASBA, and Prometric are not responsible if candidates cannot schedule an appointment before an NTS expires.

## In Memoriam: Scott L. Cox

Scott L. Cox, a former member of the North Carolina State Board of CPA Examiners, died June 28, 2014.

A public member of the Board from 1995 to 2004, Cox served as Secretary-Treasurer of the Board; Chair of the Professional Education & Applications Committee; and Chair of the Communications Committee.

He also served as a member of the Executive Committee; the Personnel Committee; the Professional Standards Committee; and the Audit Committee.

Cox began his career as a commercial insurance agent at Aetna Life & Casualty and since 1986, had been a Vice President at Wells Fargo Insurance Services and its predecessors.

He was regarded as one of the nation's foremost insurance experts on temporary staffing firms and was recognized multiple times by the North Carolina Association of Staffing Professionals for his expertise and support of the industry.

Cox, known for his gregarious nature, was a member of Christ Episcopal Church in Charlotte where he was a Sunday school teacher, acolyte advisor, and member of the Liturgical Committee.

Through the Church, he began volunteering with Habitat for Humanity of Charlotte and enjoyed helping build homes for low-income families and repairing homes for the elderly and disabled.

Cox is survived by his wife Patricia; his daughter Elizabeth ("Scottie"); his sons William and Thomas; and his sister Carla.

Memorials may be sent to Christ Episcopal Church, 1412 Providence Rd., Charlotte, NC 28207; or Habitat for Humanity of Charlotte, PO Box 220287, Charlotte, NC 28222.

**Kar** continued from page 5

4. In preparing the compilation, Respondent failed to conform to Statements on Standards for Accounting and Review Services ("SSARS").

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 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 offer to perform and performance of a compilation, in her capacity as a CPA, through a non-CPA LLC constitute violations of 21 NCAC 08N .00202(b)(9) and .0302(a).
3. Respondent's failure to conform to SSARS is a violation of 21 NCAC 08N .0404.
4. 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 is censured.
2. Respondent shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
3. Respondent shall complete eight (8) hours of SSARS continuing professional education ("CPE") coursework as part of her 2014 annual CPE requirement.

**Daniel R. Chappell, #19229  
Fuquay-Varina, NC 04/27/2014**

*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. Daniel R. Chappell (hereinafter "Respondent") is the holder of North Carolina certificate number 19229 as a Certified Public Accountant.
2. Respondent informed the Board on his 2012-2013 individual certificate renewal ("Renewal") that he had completed all necessary courses to meet the 2011 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 2011 CPE requirements.
5. Respondent was unable to provide documentation for all 2011 CPE that he claimed 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 therein 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. The Certified Public Accountant certificate issued to Respondent, Daniel R. Chappell, is suspended for one (1) year, but the suspension is stayed subject to Respondent's compliance with paragraphs 2, 3, and 4 below.
2. Respondent shall, by September 30, 2014, complete forty (40) hours of CPE which may not be used to meet his 2013 or 2014 CPE requirements.
3. Respondent shall remit, with the signed Consent Order, a one thousand dollar (\$1,000.00) civil penalty.

## Reclassifications

At its July 21, 2014, meeting, the Board approved the following applications for reclassification:

### Reinstatement

Benjamin M. Guion, #12442	Davidson, NC
Kristina Klim Holler, #21204	Rock Hill, SC
Hillary Jane Michaud, #17534	Baltimore, MD
Catherine Lynn Palermo, #21625	Gulf Breeze, FL
Jason Duane Wimmer, #28621	Zebulon, NC
Wendy Jackson Wood, #22896	Brandon, MS

### Reissuance

Victoria Lorraine Johnson, #27625	Charlotte, NC
Rhonda Ann Thomas, #30248	Wilmington, NC

4. Respondent shall remit, with the signed Consent Order, one thousand dollars (\$1,000.00) in administrative costs incurred by the Board in its investigation of this matter.

## Officers Elected

At the July 21, 2014, Board meeting, the members of the Board elected a new President and Vice President for the remainder of the 2014-2015 term.

Elected to office were Miley W. ("Bucky") Glover, CPA, President; and Michael H. Womble, CPA, Vice President.

Wm. Hunter Cook, CPA, will continue to serve as Secretary-Treasurer.

## 2014 Day of Service

Registration is now open for the third annual CPA Day of Service hosted by the NC Association of CPAs (NCACPA).

The event, scheduled for Friday, September 19, 2014, gives CPAs the opportunity to give back to charitable organizations of their choice.

For more information on how you or your firm can get involved in the Day of Service, visit [www.ncacpa.org/service](http://www.ncacpa.org/service).

## 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 1, 2014  
Labor Day**

## 2014 Board Meetings

September 22  
October 23  
November 17  
December 15

Meetings of the Board are open to the public and, unless otherwise noted, are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

## Certificates Issued

At its July 21, 2014, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

Ken Robert Adams  
Dandan Ai  
Nii Kpakpo-Oti Ankrah  
Brent McNeill Ashburn  
Kristin Teresa Baker  
Maylen Bernal  
Charles Zachary Bilinski  
Dexter Thomas Blackwell  
Michelle Elaine Boch  
Elizabeth Ann Bowman  
Amanda Smoak Brinkley  
Stanley Fred Brooks  
Stephanie Lynn Cardwell  
Carolyn Ann Castle  
Matthew Joseph Chatelain  
Christopher Donald Class  
Catherine Leigh Collins  
Ryan Gregory Cornell  
Hannah Lee Davis  
Samantha Anne Davis  
Adam Charles DeMattia  
Tenley Elizabeth Desjardins  
Ghassan Antonios Dib  
Lauren Anne Donatelli  
Rosquan Murphy Duncan  
Claire Covington Duren  
Enajevwe Eruotor  
Luis Alexis Espinosa  
John Michael Feeney  
Jonathan Marshall Ferguson  
Michael Phillip Fianchino  
Timothy West Fowler  
Kenneth Charles Gillespie  
Adam Michael Glass  
Karen Narvaez Guerriero  
Eljahona Arah Harris  
Kimberly Elizabeth Heller  
Paul Howard Hibbett, III  
Jasmine Renee Hill  
Elizabeth Austin Hodges  
Robin Michelle Horn  
Robert Lee Hutchinson, IV  
Cristian Ianos  
Stephanie Renae Joyner  
Shruti Sandeep Juneja  
Harrison Grant Krieger  
Jody Jon Krueger  
Christopher Michael Lapp  
John William Lucas  
Rachel Christina Luckhardt

Michael A. Luistro  
Brittney Erin Lunsford  
Arun Malik  
Robert Herman Manion, IV  
Jennifer Rebecca Maready  
Heather Leigh Marshall  
Emma Louise May  
Corey Alexandra McFadden  
Amy Elizabeth Miller  
Kenneth McElroy Moran  
Amy Louise Neilson  
Coretta Lynne Bell Peel  
Morgan Callicutt Perry  
Ricky Alan Perry, Jr.  
Michael Jason Petro  
Clifford Kendall Pierce  
Christopher Kent Pittman  
Kelly Diane Pittman  
Andrew David Power  
Jason Christopher Priest  
David Janes Pyland  
Sean Ryan Quillen  
Michael George Raible  
John Stewart Reid  
Bradley Howard Ritter  
Richard Edward Rogers  
Cindy Lynne Rothstein  
Katherine Ann Rowles  
Damarus Markece Sanders  
Jeffrey Douglas Sanders  
Dana Leslie Saxe  
Kc Spangle  
Jonathan Gibson Stark  
Patrick Houston Starnes  
Susan Michelle Swanson  
Alan Joseph Taylor  
Brian Patrick Thrasher  
Linda Susan Torborg  
Adam Lawrence Van Cleave  
Bryan Scot Van Demark  
David Benjamin Walker  
Benjamin Worthington Walters  
Liping Wang  
Shao Dong Wang  
Erin Marie Nelson Wheeler  
Kevin Richard White  
Katherine Marie Witte  
Bradford Christian Woolery  
Yuanyuan Xiao  
Katharine Sue Yager



## State Board of CPA Examiners

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## Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605  
Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.