Don’t Be That CPA

Each year, failure to complete the necessary CPE required for license renewal causes problems for many North Carolina licensees. **Don’t be one of those CPAs.**

Prior to renewing your NC CPA license this year, take a few minutes to gather and review the certificates of completion for the CPE courses you completed during 2015.

Make sure the CPE year and hours are correct on each certificate of completion. Make sure, too, that each course meets the requirements of 21 NCAC 08G .0404, **Requirements for CPE Credit.**

And don’t forget that as an active CPA, you are required to complete a two-hour course on regulatory or behavioral professional ethics and conduct offered by a CPE sponsor registered with the National Association of State Boards of Accountancy (NASBA) to offer an ethics course.

If you are using carry-forward hours from 2015 to meet the annual requirement, you may check your carry-forward hours by looking up your record in the Board’s online licensee database.

Remember, carry-forward hours **cannot** be used to satisfy the ethics CPE requirement.

If you have a question about your carry-forward hours, contact Cammie Emery at cemery@nccpaboard.gov.

If you do not have enough hours to meet the 2015 CPE requirement, you are allowed to complete the needed hours before June 30, 2016.

After completing the necessary hours and receiving the certificates of completion, you may renew your CPA license.

Completing the hours between January 1, 2016, and June 30, 2016, will result in a Letter of Warning, but no discipline by the Board.

However, if this is your second failure within a five calendar year period to complete the required CPE hours by December 31, your renewal will be denied. **Don’t be one of those CPAs.**

Failure to accurately report your CPE or not having the proper CPE may result in a forfeited certificate and a $1000 civil penalty through a Consent Order that is published in the Activity Review. **Don’t be one of those CPAs.**

If you have questions about CPE, contact Cammie Emery at cemery@nccpaboard.gov.

If you have questions about the license renewal, contact Buck Winslow at buckw@nccpaboard.gov.

CPA License Renewal Deadline Is June 30

North Carolina CPAs have about six weeks left to renew their CPA licenses online before the June 30, 2016, deadline.

Information about the renewal process was published in the March issue of the Activity Review. Instructions also are available online at http://bit.ly/22rYpWh.

If you have questions about the renewal process, please contact Buck Winslow at buckw@nccpaboard.gov.
Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund (“Fund”) in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, “The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools.”

McSoley McCoy & Co.
S. Burlington, VT 04/25/2016

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. McSoley McCoy & Co. (hereinafter “Respondent Firm”), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina (“ERISA audits”).

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice (“Notice”) prior to performing the ERISA audits.

5. Respondent Firm subsequently provided a Notice to the Board.

6. 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. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm’s failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of Respondent Firm’s consent to this order, Respondent Firm is subject to the discipline set forth below.

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

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.

2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

Rehmann Robson
Ann Arbor, MI 04/25/2016

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. Rehmann Robson (hereinafter “Respondent Firm”), has a principal place of business outside of North Carolina and has no office in North Carolina. Re- spondent Firm is not a registered certified public accounting firm in North Carolina.

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina (“ERISA audits”).

3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.

4. Respondent Firm did not provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.

5. Respondent Firm subsequently provided notice without a fee to the Board.

6. 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. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm’s failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of Respondent Firm’s consent to this order, Respondent Firm is subject to the discipline set forth below.
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 shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

Roddy, Horsley, Dillon & Gault
Atlanta, GA    04/25/2016

**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:

2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina (“ERISA audits”).
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.
4. Respondent Firm did not provide the Board with a Notification of Intent to Practice (“Notice”) prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. 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. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm’s failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of
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. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.

3. Respondent Firm’s failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

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Based upon the foregoing and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar ($1,000) civil penalty.

2. Respondent Firm shall remit, with this signed Order, a five hundred dollar ($500) payment for administrative costs.

North Carolina Candidate Receives Elijah Watt Sells Award

The Board is pleased to announce that Joel G. Cook, a North Carolina Exam candidate, was one of 75 winners of the 2015 Elijah Watt Sells Award.

The award was given to candidates who earned an average score above 95.5 across all four sections of the Uniform CPA Exam, passed all four sections of the Exam on the first attempt, and completed testing in 2015.

Cook, who graduated magna cum laude from Furman University with a Bachelor of Arts in Accounting, received his Master of Professional Accounting (MPAcc) from Clemson University. He is an auditor with Deloitte in Charlotte, NC.

The Elijah Watt Sells Award program was first established by the AICPA in 1923 to recognize outstanding performances on the CPA Exam. Sells, one of the first CPAs in the United States, was active in the establishment of the AICPA and played a key role in advancing professional education within the profession.

Ahler Retires from NCACPA, Bryson Named CEO

After more than 27 years as the CEO of the North Carolina Association of CPAs (NCACPA), Jim Ahler retired effective April 30, 2016.

Sharon Bryson, an NCACPA employee for more than 30 years, was named CEO effective May 1, 2016.

On behalf of the Board, Michael H. Womble, CPA, President of the Board, presented Ahler with a resolution recognizing his dedication to the CPA profession and his role in building and maintaining a strong relationship with the Board.

"Jim has always been a strong voice for the CPA profession and the members of the NCACPA," said Robert Brooks, Executive Director of the Board.

"The Board and staff congratulate him on his retirement and wish him the best as he starts this new chapter of his life."

Reclassifications

On April 25, 2016, the Board approved the following applications for reclassification:

**Reinstatement**

Amy McLaughlin Hrinsin, #28562

Charla Dean Seif, #30992

Laura Copeland Stanziale, #30527

Kathy Kesler Thomas, #21548

Charlotte Tabler Vetter, #19910

**Reissuance**

Kurt Andrew Dyck, #25146

James David Ewart, #4156

Robert Dean Harris, #18750

Kondwani Khonje, #37726

Michelle Bryant Mehan, #22955

Kim Alarco Stuntz, #27608

Hubert James Williams, #11967

The Woodlands, TX

Charlotte, NC

Raleigh, NC

Lexington, NC

Franklinville, NC

Charlotte, NC

Charlotte, NC

St. Paul, MN

Raleigh, NC

Wake Forest, NC

Raleigh, NC

Franklin, TN

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Follow us on Twitter: twitter.com/NCCPABOARD

North Carolina State Board of Certified Public Accountant Examiners
Certificates Issued

On April 25, 2016, the Board approved the following 129 applicants for licensure as North Carolina CPAs:

Stephanie Stern Al-Zubaidy
Keara Jane Attamante
April Elizabeth Audette
Svyatoslav Steve Bashmakov
Donald Paul Beebe
Benjamin Evans Blackmon
Shannon Marie Blodgett
Harry Albert Blume, Jr.
Austen John Bono
Matthew Nye Borders
Adrienne Denise Bostic
Audrey Denise Bostic
Morgan Stanley Brown
Lynn Michelle Bruggeman
Nicholas Rundle Butterly
Tyler Jerome Cameron
Amanda Susan Carballo
Ashley Beddard Cauley
Jeremy Paul Colombik
Peter H. Cook, II
Hannah Rae Crump
David Silvio D’Annunzio, Sr.
Bret Steven Denning
Amy Elizabeth DeVore
Thomas Bryce Moores Downen
Joshua Gerard Elam
Joseph Francis Esposito
Sean Edward Ettells
Nicole Dianne Evans
Jeffrey Paul Faber
Gerald Wetherington Floyd
Richard M. Freiberg
Rochelle Ann Friend
Darcy Jane Garfinkel
Emilee Somers Gazda
Jennifer Payden George
Clifford Dean Goss
Lisa Ramsey Granlund
Kristin Michelle Green
Andrew Howard Greene
Kristen Pearce Griffith
Eric Douglas Griggs
Vonda Marie Hall
Sarah Jane Hazelton
Stephanie Nicole Herbert
Hillary Ann Holt
James Thomas Hope

Brendan Boland Hoyer
Hilary Frances Hughes
Walter Barrett Hughes
Jeffrey Skillman Hunt
Lindsay Grace Jenkins
Karen Elaine Jolley
Neliana Zhikovka Karaman
Jonathan Bolo Kemo
Laura Alexandra Kessler
Doris H. Kidwell
Scott Alan King
Christopher Robert Kovach
Toni Thore Lee-Andrews
Dallin Emil Lemich
Megan Jean Leong
Samantha C. Lepionka
Morris Edward Levy
Rebecca Alyson Lickteig
Koen Gerard Long
Kelsey Lee Mabe
Ryann Marwan Marzouk
Marc William Matalavage
Alexander Mason McGowin
Jamie Elizabeth Milliski
Dale Thomas Milns, III
Cori Anne Moore
Edward Jack Muren, IV
Aaron Christopher Myers
Jennifer Marie Neville
Eric Russell Ogilvie
Tiffany Rene Ohmes
Michelle Marie O’Keefe
Tomasz Olejarz
Heather Lyn Panettieri
Eric Thomas Panián
Joseph Gerald Pariseau
Alyssa Suressh Patel
Jennifer Lynn Perry
David Randall Peters
John David Pike
Hannah Marie Porter
Kathryn Hull Porterfield
Jaime Smith Pritchett
Raheel Qureshi
Mark Elliott Rackley
Gregory Thomas Reagan
Raegan Merle Reifkind
Ansley Dawn Ripka
Kevin Michael Roberts
Michael William Roberts
Kimberly Ann Robinson
Nicole Angela Rocco
Patricia Waites Rosenberg
Lauren Elizabeth Rukasawan
Nadine Anastasia Russell
Jacqueline Marie Sabo
Misti Ann Skinner
Stuart Douglas Smith
Waylon Von Smith
Lorey Ann Spade
Robert Lee Spencer, III
Sherry L. States
Michael Thomas Stevens
Haley Grace Streich
Stephen Michael Strunk
Lori Sullivan
Stephanie Campbell Taylor
Robert Phillip Trautwein
Kenneth Alan Turner
Theodore Allen Unruh
Astrid Ingrid Valentin
Alan Paul Vercio
Stephen Douglas Walker
Stephen Allen Watson, Jr.
Samantha Annette Webb
Elizabeth Clair Whitaker
Caleb Kennedy Witsil
Chad Warren Wouters
Deborah Joyce Zell
Dali Zhang
Ziqiu Zhu

Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on Monday, May 30, 2016, for Memorial Day.
Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of a Consent Order, use the Licensee Search function of the Board’s website, nccpaboard.gov, to look up the licensee’s record. In the record, click on the “Details” link and select “View” under the Public Documents heading.

Regina L. Guillet, #28408
Atlanta, GA 03/23/2016

The Board opened a case against Regina L. Guillet (Respondent Guillet) for failure to complete sufficient CPE, including an ethics course, as required for renewal of her North Carolina CPA license.

Respondent Guillet signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board’s notification of its approval of the Consent Order.

Respondent Guillet may apply to return her certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 44.5 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Guillet’s CPA license.

Sherril McLeod, #19871
Ventura, CA 03/23/2016

The Board opened a case against Sherril McLeod (Respondent McLeod) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent McLeod signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board’s notification of its approval of the Consent Order.

Respondent McLeod may apply to return her certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 55 hours of CPE including a course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent McLeod’s CPA license.

Thomas Carl Morton, #17918
Greensboro, NC 03/23/2016

The Board opened a case against Thomas Carl Morton (Respondent Morton) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Morton signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board’s notification of its approval of the Consent Order.

After one year from the date the Board approved the Consent Order, Respondent Morton may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 43 hours of CPE including an eight hour accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Morton’s CPA license.

James Lee Norris, #27931
Dallas, TX 03/23/2016

The Board opened a case against James Lee Norris (Respondent Norris) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Norris signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; the return of his CPA certificate to the Board within 15 days of his receipt of the Board’s notification of its approval of the Consent Order.

Respondent Norris may apply to return his certificate to active status by submitting a reissuance application which includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 55 hours of CPE including an eight hour group study accountancy law course offered by the NCACPA.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Norris’s CPA license.
Inactive Status

Between March 21, 2016, and April 21, 2016, the individuals listed below were approved for inactive status by the Board. "Inactive," when used to refer to the status of a person, describes a person 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 Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

<table>
<thead>
<tr>
<th>Name</th>
<th>License Number</th>
<th>City, State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Geoffrey Andrews Fletcher</td>
<td>#14932</td>
<td>Plantation, FL</td>
</tr>
<tr>
<td>Tony Huang</td>
<td>#17850</td>
<td>Raleigh, NC</td>
</tr>
<tr>
<td>Rachel Dawn Sanders</td>
<td>#35454</td>
<td>Dallas, TX</td>
</tr>
<tr>
<td>Lewis Howard Dorsett, Jr.</td>
<td>#11813</td>
<td>Mt. Gilead, NC</td>
</tr>
<tr>
<td>Deborah J. Enna</td>
<td>#10179</td>
<td>Charlotte, NC</td>
</tr>
<tr>
<td>Ruth Lois Artis</td>
<td>#17315</td>
<td>Silver Spring, MD</td>
</tr>
<tr>
<td>Jeanne Hovelson Gilmore</td>
<td>#17928</td>
<td>Cornelius, NC</td>
</tr>
<tr>
<td>John William Higbee</td>
<td>#34042</td>
<td>Huntersville, NC</td>
</tr>
<tr>
<td>Kristen Selvey Yancey</td>
<td>#32892</td>
<td>Charlotte, NC</td>
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<tr>
<td>Matthew David Park</td>
<td>#34882</td>
<td>Portland, OR</td>
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<tr>
<td>Janet L. Perrien</td>
<td>#17066</td>
<td>Charlotte, NC</td>
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<tr>
<td>Rebecca Jane Whitener</td>
<td>#17570</td>
<td>Charlotte, NC</td>
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<tr>
<td>Donna Marie Yost</td>
<td>#38243</td>
<td>Howey-in-the-Hills, FL</td>
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<tr>
<td>Teresa Vaughan Noblin</td>
<td>#18326</td>
<td>Zebulon, NC</td>
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<tr>
<td>Shelly Ann Shores</td>
<td>#39444</td>
<td>Charlotte, NC</td>
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<tr>
<td>Beth Ann Benyas</td>
<td>#18281</td>
<td>Raleigh, NC</td>
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<tr>
<td>Ramona Sue Chambers</td>
<td>#25859</td>
<td>Winston-Salem, NC</td>
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<tr>
<td>Danny Rex Miller</td>
<td>#6727</td>
<td>Boone, NC</td>
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<td>Anne Carol Blackman</td>
<td>#17947</td>
<td>Clemmons, NC</td>
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<tr>
<td>Lisa Ching-Yim Cheng</td>
<td>#16499</td>
<td>Schumburg, IL</td>
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<tr>
<td>Kathleen A. Davis</td>
<td>#23246</td>
<td>Asheville, NC</td>
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<td>Charles Ralph Harris</td>
<td>#14946</td>
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<tr>
<td>Joe Channing Minor</td>
<td>#3422</td>
<td>West Palm Beach, FL</td>
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<tr>
<td>Alan Joseph Taylor</td>
<td>#38618</td>
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<tr>
<td>Deborah Heffner O'Toole</td>
<td>#15198</td>
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<td>Stephen Douglas Clough</td>
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<td>George Jaques Harrington</td>
<td>#14093</td>
<td>W. Roxbury, MA</td>
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<tr>
<td>Katherine Colleen Stille</td>
<td>#32361</td>
<td>Cary, NC</td>
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<tr>
<td>Susan Rothe Arnold</td>
<td>#28503</td>
<td>Chattanooga, TN</td>
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<tr>
<td>Floyd Thomas Craven</td>
<td>#2788</td>
<td>High Point, NC</td>
</tr>
<tr>
<td>Roberta Ann Jennings</td>
<td>#39223</td>
<td>West Des Moines, IA</td>
</tr>
<tr>
<td>Lawrence Henry Herlong</td>
<td>#11814</td>
<td>Saint Helena Island, SC</td>
</tr>
<tr>
<td>Heba Kamel Botros</td>
<td>#27953</td>
<td>Waxhaw, NC</td>
</tr>
<tr>
<td>Lester Wilburn Stocks</td>
<td>#6624</td>
<td>Kannapolis, NC</td>
</tr>
<tr>
<td>William Splaine Page, Jr.</td>
<td>#9897</td>
<td>Kinston, NC</td>
</tr>
<tr>
<td>Deborah Welsh Poovey</td>
<td>#16784</td>
<td>Harrisburg, NC</td>
</tr>
<tr>
<td>Jean Dinsmore Stafford</td>
<td>#8580</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Joe Roberson Stafford</td>
<td>#8937</td>
<td>Greensboro, NC</td>
</tr>
<tr>
<td>Han Sun</td>
<td>#37709</td>
<td>Chicago, IL</td>
</tr>
</tbody>
</table>
Notice of Address Change

Please Print Legibly

Full Name: 
Certificate No.: Last 4 Digits of SSN:
Home Address:
City/State/Zip: 
Home Phone No: Home Fax: 
Personal Email: 
Firm/Business Name: 
Business Address: 
City/State/Zip: 
Business Phone No: Business Fax: 
Business Email: 
Signature: 
Date: 
Send mail to: Home 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.