

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
November 21, 2016
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Michael H. Womble, CPA, President; Wm. Hunter Cook, CPA, Vice President; Jeffrey J. Truitt, Esq., Secretary-Treasurer; Murchison ("Bo") Biggs, CPA; Cynthia B. Brown, CPA; Justin C. Burgess; and L. Samuel Williams, Jr., CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Kelly Goehl, Professional Standards Assistant; Lisa R. Hearne, Communications Manager; Jean Marie Small, Professional Standards Specialist; Buck Winslow, Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Sotichack, CPA, COO, NCACPA; Shawana Karkouki, CPA, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; and Officer Billy Gartin, Raleigh Police Department.

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

MINUTES: The minutes of the October 27, 2016, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The October 2016 financial statements were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: Several Board members commented on the recent NASBA Annual Meeting held in Austin, TX.

Messrs. Cook and Williams moved to approve allowing NASBA to use the contact information it has on Uniform CPA Examination candidates for a survey to determine why candidates drop out of the examination pipeline. Motion passed.

Mr. Womble was reappointed to the NASBA Enforcement Resources Committee, Mr. Truitt was appointed to the International Qualifications Appraisal Board after completing a term on the ALD/CPA Verify Committee, and Mr. Brooks was reappointed to the CBT Administration Committee.

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

Case No. C2016134 - Michael R. McKenna - Approve the signed Consent Order (Appendix I).

Case No. C2016142 - Jeffrey M. Kowalk - Approve the signed Consent Order (Appendix II).

Case No. C2016169 - Michael T. Orlando - Approve the signed Consent Order (Appendix III).

Case Nos. C2016070-1/2 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Biggs moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

Patrick Lukas Camuso
Ryan Edward Dixon

William Shannon Reid, Jr.
Rion Wallace Williams

Original Certificate Applications - The Committee recommended that the Board approve the following:

Thomas Bradford Andrews
David Coates Barton
Mary Grace Beets
Jason Behrens
Michael Gyles Braxton
Jeremy Patton Brown
Sarah Mary Brown
Matthew Joseph Bustamante
Patrick Lukas Camuso
Katherine Michelle Carter
Tyler David Chapman
Zhihao Chen
Robert Charles Cromer
Vernon Scott Cryster, Jr.
Lori Catherine Curtsinger
Ryan Edward Dixon

Dzenana Dzanic
James Langston Evans
Mary Kathleen Goodwin Evans
Mary Katherine Fish
Kregg Manuel Gustin
Kaitlyn Coen Haake
Mary Ann Hunter
Heather Janine Jackson
Mario Carlington Jarrett
Steven Gerard Kanczewski
Stephen Andrew Krouse
Andrea Christine Lorine Lambert
Jennifer Nicole Lane
Rianne Kathryn Lang
Stephanie Mariah Macon
Kayla Margot Marchese

Michael Derek Martin
Jill Michele McCallister
Tyler Edward Miller
Stephen James Milton
Dalton James Morris
Sarah Adele Mulholland
Brittany Lee Nance
Jordan Clell Orlandi
Brittany Marie Patel
Radhika Hermant Patel
Lindsey Rae Phillips
Melissa Judith Phillips
Marquis James Pullen
Dredlin Rodriguez Ramos
Lee Alan Ramsey
Jared Ethan Rapaport
William Shannon Reid, Jr.
Brian Joseph Reynolds
Patricia Roberts
Melissa Lee Rood

Gabriel Gary Rooth
Taylor Marie Rote
Matthew Charles Ruterbories
Nicholas Davey Sanford
Joy Michelle Schaub
Alfred Tate Smith
John Macon Smith
Brandyn Michael Spangenberg
Aaron Joseph Sparrow
Jeffrey Richard Stulgis
Premalata Sundaram
Brandi LeAnn Teat
Nicholas Alan Vance
Domani Lourdes Vendargon
Kathryn Marie Wallace
Shuo Wang
Rion Wallace Williams
Zachary David Williams
Karolyn Ruth Young
Hadeel Akram Zaben

Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

Lata Agarwal
Kevin Donovan Casady
Malissa LaRyan Davis
Johannes A. Dreyer
Vincent Angelo Falvo
Rachel Ann Graham
David Charles Grippin
Karyn Leigh Heimes
Brenda Baker Jackson
Judith A. Kristan
David Grady Landers
Brittany Elizabeth Martin
Alison M. Merkabah
Robert James Milne
Robert James Murphy
Michael Paul Ohrnstein

Olga Panus
Nils Martin Persson
Alexander F. Peter
Andrew Benjeman Prescott
Mary Thompson Prillaman
Susan Ralko
Judy Domovich Ramsey
Robert Russoniello
Michael Victor Scott
Jigna H. Shah
Kasturi Raghuveera Shetty
Andrew Michael Silverman
Andrew Lee Slosiarek
Andrew James VanLeeuwen
Heather Deininger Vetter
Casper Eldredge Wiggins, Jr.

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Charmy Jay Anonuevo, T9405
Richard Furman Hewitt, Jr., T9406
Lata Agarwal, T9407
Andrew Benjeman Prescott, T9408
Brittany Elizabeth Martin, T9409
Michael Victor Scott, T9410
Malissa LaRyan Davis, T9411
Olga Panus, T9412
Judy Domovich Ramsey, T9413
Elizabeth Ann Hoffman, T9414
David Charles Grippin, T9415
Jensen Kallakavumkal Jacob, T9416
Jemit Patel, T9417

Christopher Riley Hildreth, T9418
Christine Mary Bedson, T9419
Sara Kenn, T9420
Richard Alexander Vari, T9421
Yasmine Chambers Johnson, T9422
Robert James Murphy, T9423
Barbara Lancaster-Beresnoy, T9424
Merissa Jane MacDougall, T9425
Andrew Lee Slosiarek, T9511
Kevin Donovan Casady, T9512
Vincent Angelo Falvo, T9513
Robert James Milne, T9514

Reinstatements - The Committee recommended that the Board approve the following:

Keith Gaston Bernard, #18374
Brian Keith Branson, #19124
Donna Gordon Elyea, #16723
Keturah Sharee June, #37100

Angela Criminger Leckie, #23645
James Linton Starling, #31705
Wayne Howard Wilson, #20088

Reissuance of New Certificate - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by William Ronald Babcock, #22028.

Firm Registrations - The Committee recommended that the Board approve the professional limited liability company Virginia C. Thomasson, CPA, PLLC, that was approved by the Executive Director.

Extension Requests - The Committee recommended that the Board approve the following individuals for extension for completion of CPE until the dates noted:

Geneva J. Dally, #30064 - June 30, 2016
Lisa Gaetano, #39425 - June 30, 2016
Karen M. Wisniewski, #31206 - June 30, 2016

Letters of Warning - Staff recommended approval of the requests to rescind the Letters of Warning awarded to the individuals listed below. The Committee recommended that the Board approve staff recommendation:

Natalie L. Davis, #21010
Patrick Evans, #36923
Weixuan Luo, #39714
Robert Tony McCollum, #12567
Laura Pearson, #39075

Shavonn R. Pegram, #39268
William Howard Schieffer, #39497
Amanda M. Shumaker, #32670
Randall Adam Wilson, #33306
James R. Vroom, #13301

Examinations -The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

William Adams
Hyen Adrong
Deedee Agu
Yuri Ahn
Michael Aiello
Ebony Aiken
Carolyn Albright
Jack Anderson
Brenna Aube
Pommy Aynu
Matthew Baber
Bernice Badu
Brooke Baker
Thomas Barker
Tasha Barnes
Adam Beebe
Ross Benjamin
Rachel Besnoff
Brittany Best
Tyler Betts
William Biney
Kara Biroldi
Jovana Bjelica
Catrina Blazer
Stephanie Blonchek
Patrick Bostick
Corey Bowlin
Jessica Brinkmann
Alisa Brown
Barry Brown

Andrew Bryson
Stephanie Burgess
Brandi Burkhart
Wendy Burnes
John Burnett
Amelia Byrd
Justin Chestnutt
John Morgan Cockerham
Molly Cogburn
Margaret Cole
Kevin Collins
Jeffrey Cox
Andrew Cullinan
Sharon Cullipher
Christopher Cunningham
Caroline DeRhodes
Ashleigh Dobbins
Stefan Dosa
Lillian DuBlina
Carl Dunne
Tawanda Dzangare
Khalid Elshaikh
Karina Escalante
Zacch Estrada-Petersen
Michael Falcone
Olena Fedchenko
Holly Fisher
Kevin Fitzgerald
Jonathan Frazier
Erin Freberg

Jordan Gantt
Dylan Gardner
Paige Garner
Ruben Garratt
Connor Gibson
Sarah Glover
Brandon Godwin
Jennifer Gordon
Thomas Greene
Tyler Hartman
Andrew Harton
Susan Haskins
Jennifer Hemphill
Matthew Higgins
William Hight
Brian Hillsinger
Keith Howell
Chun Huang
Noah Huffstetler
Logan Hurley
Melissa Jackson
Diana Kao
Kimberly Kennion
William Kerr
Anne Knollmann
Matthew Knott
Robert Kocur
Zachary Lachance
Bart Landen
Rebecca Larsen
Meng Li
Jiefang Liang
Savannah Liberato
Stefanie Liebhold
Jenna Lindeman
Christopher Lynagh
Amanda Martin
Ann McCaffrey
Gina McCarthy
Ashley McCullough
Alexandria McGaha
Raymond McKinney
William Meador

Addis Melesse
Michael Miller
Robert Mitchell
Christopher Moltke-Hansen
Hona Moore
Jason Morgan
Alan Morrison
Joseph Morrow
Rebecca Nance
Linh Nguyen
Lindsay Norris
Abigail Odette
Daniel Ogbamichael
Margaret Orr
Gray Overbey
Keisha Parris-Parkes
Antonio Perez Lara
Sarah Pickwick
Maribel Pinol
James Post
Brian Prinz
Alison Rafoth
Justin Reed
Stuart Reese
Sarah Rhodehamel
Benjamin Richter
Megan Ring
Timothy Rodgers
Andrea Rogers
Olena Romanchuk
Meghan Ruddy
John Sajovec
Andrew Schuett
Theodore Seuss
Payal Shah
Stephen Sheller
Charles Shelton
Raven Simon
Jake Srednicki
Casey Stallard
Tiffany Tadlock
Crystal Talmadge
Bryce Taylor

Martrice Terry
Danielle Thompson
Maurice Thompson
Thomas Tillery
Kassandra Tomboc
Joshua Troxell
Melissa Tse
Jamar Turner
Pacis Umubyeyi

Lauren Urcinola
Nathan Uzenski
Bailey Wilhelm
Joshua Williams
Sybil Wood
Angela Woodard
Yishan Zhao
Zhiyi Zhou

Staff recommended that the Committee determine and accept the grades received for the July - August 2016 exams. Twenty-five files with grade reports were haphazardly selected and available at the meeting for review by a Board member. The Committee recommended that the Board approve staff recommendation.

ADJOURNMENT: Messrs. Womble and Cook moved to adjourn the meeting at 10:24 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Michael H. Womble, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016134

IN THE MATTER OF:
Michael R. McKenna, #23053
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. The Respondent was the holder of North Carolina certificate number 23053 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2015-2016 individual certificate Renewal ("Renewal") that between January 1, 2014, and June 30, 2015, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2014 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2014 requirements.
5. The Respondent was unable to locate any documentation for forty (40) hours of the 2014 CPE hours that he claimed on his 2015-2016 annual renewal. In addition, the Respondent was unable to locate documentation to substantiate completion of at least two (2) hours of ethics from a sponsor registered with NASBA that he earned between January 1, 2014, and June 30, 2015.
6. The 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. The 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.

NC BOARD OF
NOV - 1 2016
CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The 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. The 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), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The 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. 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.

Consent Order - 3
Michael R. McKenna

5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The 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 24 DAY OF OCTOBER, 2016.
(Day) (Month) (Year)

M. McKenna
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF NOVEMBER, 2016.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
NOV - 1 2016
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2016142

IN THE MATTER OF:
Jeffrey M. Kowalk, #23386
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. The Respondent was the holder of North Carolina certificate number 23386 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2015-2016 individual certificate Renewal ("Renewal") that between January 1, 2014, and June 30, 2015, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2014 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2014 requirements.
5. The Respondent was unable to locate any documentation for forty (40) hours of the 2014 CPE hours that he claimed on his 2015-2016 annual renewal. In addition, the Respondent was unable to locate documentation to substantiate completion of at least two (2) hours of ethics from a sponsor registered with NASBA that he earned between January 1, 2014, and June 30, 2015.
6. The 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. The 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. The 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. The 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), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The 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. 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.

Consent Order - 3
Jeffrey M. Kowalk

5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The 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 20TH DAY OF OCTOBER, 2016.
(Day) (Month) (Year)

Jeffrey M. Kowalk
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF NOVEMBER, 2016.
(Day) (Month) (Year)

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 #C2016169

IN THE MATTER OF:
Michael T. Orlando, #29221
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. Respondent was the holder of North Carolina certificate number 29221 as a Certified Public Accountant.
2. Respondent informed the Board on his 2015-2016 individual certificate Renewal ("Renewal") that between January 1, 2014, and June 30, 2015, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2014 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 2014 and 2015 requirements.
5. Respondent could not provide the CPE certificates of completion to the Board as requested. Respondent was unable to provide any documentation of the 2014 and 2015 CPE hours that he would need to meet the forty (40) hour requirement for his 2015-2016 annual 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.

NC BOARD OF

OCT 17 2016

CPA EXAMINERS

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), 93-10(b) 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 his receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
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. 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.

NC BOARD OF

OCT 17 2016

CPA EXAMINERS

Consent Order - 3
Michael T. Orlando

5. Respondent shall pay a one thousand dollar (\$1,000) 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 his certificate.

CONSENTED TO THIS THE 7 DAY OF October, 2016
(Day) (Month) (Year)

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF NOVEMBER, 2016
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NC BOARD OF
OCT 17 2016
CPA EXAMINERS