PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
January 22, 2018
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Wm. Hunter Cook, CPA, President; Cynthia B. Brown, CPA, Vice President; Justin C. Burgess; Arthur M. Winstead, Jr., CPA; and Michael H. Womble, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; 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; George Beckwith, CPA, NCACPA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation; Nathan Standley, Esq., Allen & Pinnix, P.A.; and Sgt. J.A. Stokes, Raleigh Police Department.

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

MINUTES: The minutes of the December 18, 2017, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The December 2017 financial statements were accepted as submitted.

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

Case No. C2017292 - Mason L. Bradley, CPA - Approve the signed Consent Order (Appendix I).

Case Nos. C2015332-1 and C2015332-2) - Carl Frederick Root, Jr., CPA, and Carl F. Root, Jr., PA - Approve the signed Consent Order (Appendix II).

Case No. C2017187 – Close the case without prejudice.

Case No. C2017286 – Close the case without prejudice.
REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Burgess moved and the Board approved the following recommendations of the Committee:

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

Christopher John Alexander  
John William Almeida  
Lauren Elizabeth Baylor  
Joseph Michael Benedetti  
Jerome Fulton  
Jennifer Johnson Heavner  
Caroline Roberts Lodge  
Mary Allison McElreath  
Catherine Brooke Smith  
Thad Anderson Ward  
Jack Thomas Wentzloff  
Noah Michael Whitcomb  
Stephanie Eileen Zumbach

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

Caroline Victoria Adams  
William Lee Adams, III  
Eric Daniel Albright  
Christopher John Alexander  
John William Almeida  
Tracy Maureen Ayers  
Claire Emily Babashanian  
Lindsay Nicole Bailey  
Hudson Marie Ballenger  
Amber Roberts Banks  
Lauren Elizabeth Baylor  
Jessica Brittain Beard  
Allison Leigh Becknell  
Joseph Michael Benedetti  
Gregory Waldron Bennett  
Carley Rose Benoit  
Melissa Catherine Blackman  
Kathleen Marie Bowen  
Wesley Forrest Brewer  
Sarah Kate Brown  
Ian Casimer Cader  
Megan Kalene Cherry  
Dustin Lee Choate  
Talia Anne Clark  
Cameron Marshall Clavin  
Carson Elizabeth Clement  
Alexander Akira Clute  
Ryan Nathaniel Conley  
Michael James Corrao  
Justin David Corwin  
Joshua Randall Cubitt  
Brian Michael Currin  
Cody Alexa Davidowski  
Elizabeth Lee Dimsdale  
Alan James DuBois  
Tamara Amina Feraca  
Mary Helena Fischer  
Benjamin Michael Fulcher  
Jerome Fulton Jr.  
Erin Rachael Freberg  
Richard Andrew Goldston  
Dana Roxann Gulledge  
Harvey Melville Hall, II  
Jennifer Johnson Heavner  
Aaron David Helfenberger  
Kelsey Lynn Helin  
Amanda Marie Hernandez  
Taylor Winship Heys  
Andrew Christian Hinnant  
Ashley Jade Hlinak
Amanda Lea Holland  
William Travis Howard  
Noah Haywood Huffstetler, IV  
Sarah Scott Humphries  
Charles William Johnson Jr.  
William Jake Johnson  
Erin Lieder Jones  
Derrick Joseph Kaul  
Brendan Robert Keefe  
Katherine Helena Kent  
Doyeon Kim  
Hyon-Kyoung Kim  
Evan Ryan Kleiss  
Chelsea Burton Kowalchuk  
Caroline Roberts Lodge  
Thomas Allen Maclntnes  
Kathryn Blaire Manning  
John Calvin Marks  
Mary Allison McElreath  
Kira Nicole Miles  
Courtney Shea Miller  
Garrett Harrison Miller  
Maria Nikolaevna Mishchenko  
Laura Carter Monzon  
Erin Mackenzie Mulhern  
Maureen Elizabeth Newman  
Abigail Rebecca Rockwell Odette  
Meera Arnod Ogale  
Matthew Curtis Oldhouser  
Elizabeth Carey Ortiz  
Elizabeth Marie Paluso  
Jessie Starnes Parris  
Kenan A. Patel  

Jessica Nicole Peddycord  
Elna Elaine Picton  
John Gilbert William Poole  
Victoria Mintz Powell  
Hannah BreAnn Pressley  
Joshua Stanley Puryear  
Justin William Reed  
John Henry Riehl, V  
Dillon Paul Rogers  
Juan Pablo Manrique Romero  
Roberto Beaumont Rosario  
John William Sajovec  
Morgan Marie Samuelsen  
Jamie Lynn Schwint  
Erin Ashley Sherk  
Catherine Brooke Smith  
Abbey Nicole Strickland  
Ryan Joseph Struble  
Evgeniya Victorovna Taylor  
Carrie Elizabeth Thompson  
Rachel Katherine Thompson  
Margaret Allison Trask  
Karina P. Tyulyu  
Daniel Jacobus Van Niekerk  
Maya R. Viknius  
Aubrey Elizabeth Waggoner  
Lauren Marie Walker  
Thad Anderson Ward, III  
Jack Thomas Wentzloff  
Noah Michael Whitcomb  
Iris Haley Wigodsky  
Alyssa Marie Zeman  
Stephanie Eileen Zumbach  

Staff reviewed and recommended approval of the original application submitted by Allison Joseph Metz. Ms. Metz failed to disclose pertinent information with her exam and license applications. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.
**Reciprocal Certificate Applications** - The Committee recommended that the Board approve the following:

<table>
<thead>
<tr>
<th>Joseph John Antonelli</th>
<th>Kimberly Celeste Nall</th>
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<tbody>
<tr>
<td>Mary Michele Drennan</td>
<td>Benjamin George Newton</td>
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<tr>
<td>Leigh Anne Duncan</td>
<td>Stuart Hamilton Nofsinger</td>
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<td>Augustus M. Freeman, III</td>
<td>Jeffrey Robert Podziewski</td>
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<tr>
<td>Steven Lawrence Green</td>
<td>Mary Louise Sullivan</td>
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<tr>
<td>Rachel Lauren Luker</td>
<td>Chris A. Word, II</td>
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</tbody>
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**Temporary Permits** - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

<table>
<thead>
<tr>
<th>Rachel Lauren Luker, T10232</th>
<th>Benjamin George Newton, T10274</th>
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<tbody>
<tr>
<td>Dan Chen, T10233</td>
<td>Jacob Allen Joyner, T10275</td>
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<tr>
<td>Lisa Lynn Fritschel, T10234</td>
<td>Matthew James McFarlin, T10276</td>
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<td>Travis Andrew Bower, T10235</td>
<td>Christopher Joseph Negrelli, T10277</td>
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<tr>
<td>Amanda Jean Hauser, T10236</td>
<td>Cindy Rose Stoltz, T10278</td>
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<tr>
<td>Chris A. Word, II, T10237</td>
<td>Mary Michele Drennan, T10279</td>
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<tr>
<td>Nicholas M. Stuart, T10238</td>
<td>Laura Stokes Pritchard, T10280</td>
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<td>Linda Ann Goliver, T10239</td>
<td>Stephen Calvin Saferight, T10281</td>
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<td>Thomas Richard Liddell, T10240</td>
<td>Kelly Sue Derflinger, T10282</td>
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<td>John Andrew Moore, III, T10241</td>
<td>Mary Louise Sullivan, T10283</td>
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<tr>
<td>Dawn Denise Barnard, T10242</td>
<td>Kimberly Celeste Nall, T10284</td>
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<tr>
<td>Whitney Anne Walker, T10243</td>
<td>Amelia Carrie Minna May Patel, T10285</td>
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<tr>
<td>Matthew John Born, T10244</td>
<td>Carolyn Beth Coonce, T10286</td>
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<tr>
<td>Srinidhi Tuppal, T10245</td>
<td>Natascia Hatch, T10287</td>
</tr>
<tr>
<td>Peter Anthony Baquero, T10246</td>
<td>Marissa Ann Kenn, T10288</td>
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<tr>
<td>Frank Daniel Logano, T10247</td>
<td>Lisa Allen White, T10289</td>
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<tr>
<td>Steven Lawrence Green, T10273</td>
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**Reinstatements** - The Committee recommended that the Board approve the following:

<table>
<thead>
<tr>
<th>Paraq Bakul Bhutta, #36781</th>
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<tr>
<td>Mark Alan Lavender, #26862</td>
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<tr>
<td>Andrea Cilone Leary, #18152</td>
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<tr>
<td>Wendy Warren Loehr, #18256</td>
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**Firm Registrations** - The Committee recommended that the Board approve the following professional corporations and professional limited liability companies that were approved by the Executive Director:

| Adrienne Blume CPA, PLLC | Jonathan Hicks, CPA PLLC |
Extension Requests - The Committee recommended that the Board approve the following individuals for extension for completion of CPE until the dates noted:

Richard Burchill, #33610 – 1/3/18
David M. Rutter Faunce, #34513 – 2/28/18
Dennis Allen Hayes, #20963 – 6/30/18
Terrell Hadley Lamb, #14505 – 6/30/18
Ronald E. Miller, #7747 – 6/30/18

Andrea Lee Munson, #23679 – 6/30/18
Angelique Nichols, #16888 – 1/31/18
Joanne Rosenfeld #14257, – 6/30/18
Robin Rosenfeld #30524, – 6/30/18
Mary Wensley-Price, #27733 – 6/30/18

Gina Eastridge Reynolds, #32540 – 1/3/17 for 2016 CPE requirement

The Committee recommended that the Board disapprove Leslie Heidrick, #26374 for extension for completion of CPE because Ms. Heidrick was able to work at the end of 2017.

Letters of Warning - The Committee recommended that the Board approve the requests to rescind the Letters of Warning awarded to the individuals listed below:

Robert A. Gindes, #38973
Elizabeth Wicker, #37911

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

Mariam Abebe
Ashley Adams
Robert Adams
William Alexander
Timothy Alford
Alec Altman
Deborah Anderson
Michael Armstrong
Brenna Aube
William Austin
Alana Ayala
Kaelani Baker
Leizl Baker
John Barnes
Timothy Baynes
Anthony Bechtel

Emily Bedsole
Lynsey Bell
Ethan Bellm
Duncan Belo
Josie Below
David Belsinger
Mitchell Bennett
Shefali Bhalla
Christopher Biddle
Alison Billman
Anna Blake
Lynn Bodine
Kenya Borders
Sara Boswell
Jonathan Bowie
Jocelyn Boyd
Bryelle Braswell
Cindy Broccolo
Kathryn Brown
Ryan Brown
David Bullard
Stephanie Burgess
William Burke
Brandi Burkhart
Ryan Byrd
Ryan Cadden
Karissa Cahoon
Nicholas Carpenter
Felix Chang
Rashida Chang
Jedadiah Chilton
An Thu Chu
Caroline Clark
Nicholas Clark
Stephanie Clark
Miranda Clarke
Adam Clayton
Drew Coble
Addison Collins
Chad Collins
Marlen Collins
Quinton Colwell
Grayson Compton
Michelle Corrieveau
Lynn Couturier
Alexander Crouse
Eva Cruz Rivera
Nicholas Cunningham
James Cuttino
Adam Dailey
Eliza Davis
Jillian Davis
Andrew Deal
Caroline DelBello
Lara Delfino
Erin Delph
Ryan Dennehy
Caroline DeRhodes
Carolyn Dignan
Tammy Dixon
Brian Donaldson
Kerianne Doran
Christiansen Doucet
Benjamin Doyle
Lillian DuBlina
Allison Ducote
Sallie Dusenbury
John Duty
Kathleen Eaton
Taylor Edge
Joshua Edwards
Callie Efird
Parker Esoda
Eben Evbuomwan
Brandon Farrell
Andy Ferrell
Christopher Flynn
Chelsea Forman
Henry Frantz
Shanell Frazer
Laura Fulp
Rafaela Gaines
Berta Galicia
Jordan Gantt
Anna Gates
Gerald Gayle
Janeane Gibson
Ebona Goins
Martha Goodman
Christopher Gramlich
Danez Green
Kayla Greeson
Robert Gregar
Cynthia Grose
Chelsi Haefeke
Emily Haggerty
Jennifer Hahn
Samantha Haizel
Gregory Hales
Justin Hall
Brittany Hamilton
Michael Hamilton
Ladan Osman
Peter Ovendorf
Christina Palmer
Madison Palmer
Sara Parkerson
Richard Parrish
Olivia Petkau
Taylor Pittman
Matthew Pope
Kaitlyn Porter
Stephanie Potter
Emily Price
Courtney Privette
Aaron Pryor
Emerald Rammohan
Mary Rawn
Matthew Raytack
Lauren Reichard
Katharine Rice
Kayla Ricks
Jasmine Roach
Emily Robbins
Sheldon Roberts
Sara Robinson
Matthew Rodewald
Richard Rodriguez
Christian Rogers
Wilson Roseman
Autumn Rubio
Shaurnetta Russell
Drew Saunders
Landon Savino
Allison Schill
Franz Schmid
Vanessa Seiglie
Hogan Sellers
Jeanette Serena
Alexander Sewell
Alan Sharpe
Meredith Sherrod
Allison Shikorsky
Constance Short
Charlie Sipe
Andrew Slatter
Andrew Smith
Cameron Smith
Carly Smith
Jamie Smith
Kelsey Smith
Tyler Smith
Timothy Sonnek
Talmage Spence
Loushawn Spencer
Spencer Stamey
Tamara Stanic
Hannah Starkey
Zachary Stevens
Nicholas Steward
Taylor Stewart
Bryan Stinson
Nathanael Stoermann
Courtney Stroud
Matthew Sullivan
Jared Swavely
Kayla Sykes
Everett Thomas
Hailey Thomas
Sarah Thomas
Matthew Thompson
Katharine Tillotson
Tawnia Tolliver
James Trevett
Gus William Trolle
Sherry Truax
James Turner
Taresa Turner
Sarah Turpin
Eric Twine
Petra Tyndall
Laura Valdes
Eric Vandermeyden
Corrie VanDyke
Matthew VanDyne
William Vann
Jennifer Venuti
Vasukumar Vijayakumar
The Committee recommended disapproval of requests from Brian Philip Donaldson and Stefan Johnson Dosa for an extension of the 18-month window to pass the exam.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Mr. Nance provided a brief update on the Board’s strategic plan. The monthly operational metrics and the Executive Staff Report were also provided.

CLOSED SESSION: Ms. Brown and Mr. Winstead moved to enter Closed Session to discuss a personnel matter. Motion passed.

PUBLIC SESSION: Mr. Womble and Ms. Brown moved to re-enter Public Session. Motion passed.

ADJOURNMENT: Mr. Womble and Ms. Brown moved to adjourn the meeting at 10:51 a.m. Motion passed.

Respectfully submitted: Attested to by:

Robert N. Brooks Wm. Hunter Cook, CPA
Executive Director
IN THE MATTER OF:
Carl Frederick Root, Jr., CPA, #10972
Carl F. Root, Jr. PA,
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 the Respondents stipulate to the following:

1. Carl Frederick Root, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 10972 as a Certified Public Accountant.

2. Carl F. Root, Jr. PA (hereinafter "Respondent firm"), is a registered certified public accounting firm in North Carolina. The Respondent and the Respondent firm are collectively referred to as the "Respondents."

3. At all relevant times, the Respondent was the supervising CPA of the Respondent firm and, as such, was the CPA responsible for ensuring that the Board’s peer review requirements were satisfied.

4. The Respondent firm had received an engagement peer review for the year ended December 31, 2013. However, it was later discovered that the Respondent firm had been providing ERISA audit services to at least two (2) employee benefit plans for a number of years (at least the last two (2) peer review cycles) and had not included them on its engagement listing for peer reviews.

5. Per the peer review rules, if a firm performs an audit of an employee benefit plan during the relevant time period, at least one such plan must be subjected to peer review.

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Carl Frederick Root, Jr., CPA
Carl F. Root, Jr. PA

6. At the beginning of the peer review process, firms must complete a questionnaire. The questionnaire specifically requires the firm to review a list of audit engagements, including employee benefit plan audits, and identify whether the firm has performed any of those engagements.

7. As a result of the failure to identify its employee benefit plan audit engagements, the Respondent firm's peer review was recalled.

8. The Respondent firm has subsequently been terminated from the peer review program.

9. The Respondent firm has not taken appropriate action to address its termination from the peer review program.

10. The Respondent firm has continued to perform audits of employee benefit plans. The United States Department of Labor (hereinafter “DOL”) has reviewed a more recent engagement performed by the Respondent firm and determined the engagement to be substandard.

11. Despite repeated attempts to address the issue with the Respondents, there were no substantive communications from the Respondents to the Board staff for a period of twelve (12) months.

12. The Respondents wish to resolve this matter 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. The 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. The Respondents are 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 should have known that the Respondent firm conducted an employee benefit plan audit during the relevant peer review period, and further should have known that the audit was required to be disclosed to the peer reviewer. The failure to disclose the employee benefit plan audit to the peer reviewer constitutes a violation of 21 NCAC 08N .0202(a).
3. The determination of the DOL that the Respondents performed substandard audit services, if proven at hearing, would constitute a violation of 21 NCAC 08N .0403.

4. The failure to fully communicate with the Board staff constitutes a violation of 21 NCAC 08N .0206.

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

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

1. The Respondent’s CPA certificate and the Respondent firm’s registration shall be revoked until the Respondent firm is enrolled in a peer review program.

2. The Respondent firm shall pay a two thousand dollar ($2,000) civil penalty to be remitted with this signed Consent Order.

3. The Respondent firm shall pay a five hundred dollar ($500) administrative cost to be remitted with this signed Consent Order.

4. The Respondents shall not perform, or participate in, an audit of an employee benefit plan for three (3) years from the date the Consent Order is signed. If the Respondents’ ability to perform employee benefit plans is ever reinstated, then each CPA participating in that audit must first take at least eight (8) hours of CPE pertaining to employee benefit plan audits.

5. In the event that the Respondent firm is reinstated to a peer review program, prior to the Respondent firm’s completion of its next peer review, the Respondent must take four (4) hours of group-study CPE, specifically covering the peer review process and/or getting ready for peer review and must take at least twelve (12) hours of group-study Accounting and Auditing CPE.

6. In the event that the Respondent firm’s registration is reinstated by the Board, any audits performed by the Respondent firm must undergo a pre-issuance review pursuant to the pre-issuance review procedures adopted by the Board. The pre-issuance reviews must continue until the Board releases the Respondent firm from this requirement.
7. The Respondents agree that failure to comply with any terms of this agreement will be sufficient grounds for permanent revocation of the Respondent’s CPA certificate and the Respondent firm’s registration.

CONSENTED TO THIS THE ___ DAY OF ______, 2018.

[Signature]
Individual authorized to sign on behalf of Respondent Firm

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE ___ DAY OF ______, 2018.

[Signature]
President

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

[Seal]
NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

CASE #: C2017292

IN THE MATTER OF:
Mason L. Bradley, CPA, #38944
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. Mason L. Bradley (hereinafter "Respondent"), is the holder of North Carolina certificate number 38944 as a Certified Public Accountant.

2. The Respondent self-reported on his annual renewal that he had admitted to obtaining a controlled substance by fraud. He subsequently made that same admission to the Board.

3. The Respondent has asserted that his actions were the result of a dependency on a controlled substance, for which he is currently receiving treatment.

4. 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. 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 misrepresentations in order to obtain controlled substances constitute violations of 21 NCAC 08N .0202. The other facts, as set forth above, constitute violations of 21 NCAC 08N .0201 and .0203.

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Mason L. Bradley, CPA

3. Per N.C. Gen. Stat. § 93-12(9), 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 Respondent agree to the following Order:

1. The Respondent, Mason L. Bradley, is censured.

2. The Certified Public Accountant certificate issued to the Respondent is suspended for five (5) years. That suspension is stayed. The stay will be lifted in the event that the Respondent violates any provision of this Order, subject to the Respondent's opportunity to show cause why the stay should not be lifted.

3. The Respondent shall continue to actively participate in his current substance abuse rehabilitation program and provide the Board, on a quarterly basis, with proof from the drug rehabilitation program of the Respondent’s active attendance or participation in that program.

CONSENTED TO THIS THE 14 DAY OF December, 2017

Mason L. Bradley
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF January, 2018

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: President