Amended Rules Effective February 1, 2018

Effective February 1, 2018, the Board has amended the rules cited as 21 NCAC 08F .0103, Filing of Examination Applications and Fees, and 21 NCAC 08F .0502, Application for CPA Certificate.

The text of the amended rules is shown below. Language that was removed is indicated by a strike-through (example) and new language is underlined (example).

21 NCAC 08F .0103 Filing of Examination Applications and Fees
(f) To document good moral character as required by G.S. 93-12(5), three persons not related by blood or marriage to the applicant shall sign the application certifying the good moral character of the applicant. The applicant and the Board shall conduct a background check of the applicant including a check of criminal records.

21 NCAC 08F .0502 Application for CPA Certificate
(b) The application for a CPA certificate shall include three certificates of good moral character provided by the Board and completed by CPAs. The Board and the applicant shall conduct a background check of the applicant including a check of criminal records.

Please contact the Board’s Executive Director, Robert N. Brooks, at rbrooks@nccpaboard.gov or the Board’s Deputy Director, David R. Nance, CPA, at dnance@nccpaboard.gov with questions about the amended rules.

NASBA Updating Gateway System; Notices to Schedule Unavailable

As part of its effort to continually improve the systems surrounding the candidate experience with the Uniform CPA Examination, NASBA will launch a new version of the Gateway and National Candidate Database on March 5, 2018.

The new systems will include more user-friendly functionality and enhanced security measures to protect a candidate's personal data.

To migrate and deploy the new systems, the systems will be unavailable to candidates from 10 p.m. CST February 16, 2018, until 11:59 p.m. CST March 4, 2018.

New Notices to Schedule (NTSs) will not be issued and existing NTSs cannot be reprinted during this time.

The system conversion will not affect a candidate’s ability to submit Exam applications and payments to the Board.

The Board will process applications as usual during the system conversion period, but Notices to Schedule will not be issued until March 5, 2018.

IMPORTANT NOTE: An NTS is required to schedule a testing appointment with Prometric. Candidates with an NTS issued before 10 p.m. CST on February 16, 2018, may continue to schedule appointments with Prometric. Candidate testing sessions will not be affected by the system conversion process.

If you have any questions, please contact Phyllis Elliott at phyllise@nccpaboard.gov.

GATEWAY MIGRATION TIMELINE

February 16
NTSs
Must be printed by 10:00 p.m. CST

February 17 – March 4
NTS
NO Issuing
NO Reprinting

March 5
New Gateway launches at 12:00 a.m. CST
NTSs available

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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.”

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.

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 complies with the Board’s peer review requirements.

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 plan audits 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.

*Approved by the Board January 22, 2018.*

**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.

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:

Disciplinary Actions continued on page 4
Disciplinary Actions: continued from page 3

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.

Approved by the Board January 22, 2018.

Disciplinary Action: CPE Audit

The following matter is excerpted from a Consent Order 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.

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.”

CATHERINE LYNN ROBERTS, #19178 | WINSTON-SALEM, NC

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

Respondent Roberts 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 Roberts may apply to return her certificate to active status by submitting a reissuance application that includes payment of the application fee; three moral character affidavits; payment of a $1,000 civil penalty; and proof of completion of at least 50 hours of CPE including an eight-hour accountancy law course as offered by the NCACPA.

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

Approved by the Board December 18, 2017.

Activity Review Available by Mail or Email

Candidates and licensees have the option to receive the Activity Review by mail or email. The default delivery method is email.

Licensees and candidates with non-US addresses will receive the newsletter by email only.

To ensure you continue receiving the Board’s emails add the domain @nccpaboard.gov to your address book or safe list.

If you prefer to receive a paper copy of the Activity Review, send an email that includes your full name, complete mailing address, and the statement “send newsletter by USPS” to communications@nccpaboard.gov.

2018 Board Meetings

<table>
<thead>
<tr>
<th>JANUARY</th>
<th>FEBRUARY</th>
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<td>Thurs., May 17</td>
<td>Fri., June 22</td>
<td>Mon., July 23</td>
<td>Mon., Aug. 20</td>
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<td>SEPTEMBER</td>
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<td>Mon., Sept. 17</td>
<td>Thurs., Nov. 19</td>
<td>Mon., Dec. 17</td>
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Board meetings are open to the public and licensees and candidates are encouraged to attend. Raleigh meetings are held at the Board office.
On January 22, 2018, the Board issued North Carolina CPA certificates to the following individuals:

Caroline Victoria Adams
William Lee Adams, III
Eric Daniel Albright
Christopher John Alexander
John William Almeida
Joseph John Antonelli
Tracy Maureen Ayers
Claire Emily Babashanian
Lindsay Nicole Bailey
Hudson Marie Ballenger
Amber Roberts Banks
Lauren Elizabeth Baylor
Jessica Brittian 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
Mary Michele Drennan
Alan James DuBois
Leigh Anne Duncan
Tamara Amina Feraca
Mary Helena Fischer
Erin Rachael Freberg
Augustus M. Freeman, III
Benjamin Michael Fulcher
Jerome Fulton, Jr.
Richard Andrew Goldston
Steven Lawrence Green
Dana Roxann Gullede
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
William Jake Johnson
Charles William Johnson, Jr.
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
Rachel Lauren Luker
Thomas Allen Maclinnes
Kathryn Blair Manning
Juan Pablo Manrique Romero
John Calvin Marks
Mary Allison McElreath
Allison Joseph Metz
Kira Nicole Miles
Courtney Shea Miller
Garrett Harrison Miller
Maria Nikolaevna Mishchenko
Laura Carter Monzon
Erin Mackenzie Mulhern
Kimberly Celeste Nall
Maureen Elizabeth Newman
Benjamin George Newton
Stuart Hamilton Nofsinger
Abigail Rebecca Rockwell Odette
Meera Amod Ogale
Matthew Curtis Oldhouser
Elizabeth Carey Ortiz
Elizabeth Marie Paluso
Jessie Starnes Parris
Kenan A. Patel
Jessica Nicole Peddy cord
Elna Elaine Picton
Jeffrey Robert Podziewski
John Gilbert William Poole
Victoria Mintz Powell
Hannah BreAnn Pressley
Joshua Stanley Puryear
Justin William Reed
John Henry Riehl, V
Dillon Paul Rogers
Roberto Beaumont Rosario
John William Sajovec
Morgan Marie Samuelsen
Jamie Lynn Schwint
Erin Ashley Sherk
Catherine Brooke Smith
Abbey Nicole Strickland
Ryan Joseph Struble
Mary Louise Sullivan
Evgeniya Victorovna Taylor
Carrie Elizabeth Thompson
Rachel Katherine Thompson
Margaret Allison Trask
Karina P. Tyulyu
Daniel Jacobs Van Niek erk
Maya R. Viknius
Aubrey Elizabeth Waggoner
Lauren Maria Walker
Thad Anderson Ward, III
Jack Thomas Wentzloff
Noah Michael Whitcomb
Iris Haley Wigodsky
Chris A. Word, II
Alyssa Marie Zeman
Stephanie Eileen Zumbach

Reclassifications

At its January 22, 2018, meeting, the Board approved the applications for reinstatement submitted by the following individuals:

Paraq Bakul Bhutta, #36781 Cambridge, MA
Mark Alan Lavender, #26862 Apex, NC
Andrea Cilone Leary, #18152 Charlotte, NC
Wendy Warren Loehr, #18256 Culver, IN
## Exam Performance Summary: 17Q4 North Carolina

### Overall Performance
- **Unique Candidates**: 798
- **New Candidates**: 163
- **Total Sections**: 1,027
- **Passing 4th Section**: 148
- **Sections/Candidate**: 1.29
- **Pass Rate**: 50.3%
- **Average Score**: 71.5

### Jurisdiction Rankings (1 to 53)

<table>
<thead>
<tr>
<th>Candidates</th>
<th>Sections</th>
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### Pass Rate and Avg Score
- **Pass Rate**: 50.3%
- **Avg Score**: 71.5

### Jurisdiction Rankings (1 to 53)

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<th>Section Performance</th>
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<tr>
<td><strong>Sections</strong></td>
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<td>First-Time</td>
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<tr>
<td>Re-Exam</td>
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<tr>
<td>AUD</td>
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<tr>
<td>BEC</td>
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<td>FAR</td>
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<td>REG</td>
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### Exam Type by Percent
- **First-Time**: 49%
- **Re-Exam**: 51%

### CPA Exam to Phase in Testing of PCAOB Standard


PCAOB Release No. 2017-001 will become eligible for testing on the Exam using a phased approach. All provisions other than those related to critical audit matters will be eligible for testing beginning on July 1, 2018. Provisions related to critical audit matters will be eligible for testing beginning on July 1, 2019.

For practitioners, the effective dates for the new requirements are as follows: All provisions other than those related to critical audit matters will take effect for audits of fiscal years ending on or after December 15, 2017; provisions related to critical audit matters will take effect for audits of fiscal years ending on or after June 30, 2019, for large accelerated filers; and for fiscal years ending on or after December 15, 2020, for all other companies to which the requirements apply.
Inactive Status

From December 1, 2017, through January 31, 2018, 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 has 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)].

Robert Colvin White, #12756  Wake Forest, NC
Honor G. Lewis, #25648  Wilmington, NC
Janet Harrison Rust, #23147  Raleigh, NC
Nicole Palazzo Ballard, #36673  Huntersville, NC
Louis George Spitzer, #37998  Fort Mill, SC
Walter Randall Louis, #31424  Charlotte, NC
Donald Roberts Scott, #18545  Greensboro, NC
Peggie Ann Stafford, #21827  Charlotte, NC
Louis Allan Leach, #15253  Raleigh, NC
Leonora Trout Bowman, #21839  Raleigh, NC
Nancy Prechtel Davis, #24785  Powell, OH
Melissa Cothran Norman, #21107  Mooresville, NC
Hugh Sparks Owen, #16776  Winston-Salem, NC
Ben Wood Parrish, #19070  New Bern, NC
Bryan J. Petrequin, #29676  Seattle, WA
Michael Jason Petro, #38556  Raleigh, NC
Clarence Jack Rogers, Jr., #37163  Inman, SC
Heidi Gremban Everett, #23423  Cary, NC
Carol Riggs Johnson, #27755  Charlotte, NC
Michael Hall Jones, #12139  Asheville, NC
Thomas Allen Liles, #11938  Inman, SC
Paul Brandon Schmid, #19261  Asheville, NC
John Michael Allen, #37677 Charlotte, NC
Nathan Lee Fenwick, #23736  Cornelius, NC
Richard Alan Sussman, #21238  Charlotte, NC
Hadeel Akram Zaben, #40837  Charlotte, NC
Amy S. Davis, #19084  Raleigh, NC
Thomas G. McKnight, #5522  Atlantic Beach, NC
Margaret Christine Cregan, #19231  Matthews, NC
William Terry Johnson, #15751  Browns Summit, NC
Rodney Lyn Keller, #7744  High Point, NC
Sarah Louise Petzel, #36574  Warrinville Heights, OH
George H. Webb, Jr., #9977  Sagamore Hills, OH
Katherine Anne Whetstone, #26154  Norfolk, VA
James William Godfrey, Jr., #18407  Charlotte, NC
Harold Dean Kent, III, #12629  Charlotte, NC
Heather Cudd Martin, #29464  Charlotte, NC
Anita Booe, #17729  Bermuda Run, NC
Robert A. Gindes, #38973  Durham, NC
Joyce Ann Gunter, #34638  Rolesville, NC
Elisabeth Henderson Amend, #20305  New Bern, NC
Russell Lee Early, #22042  Maiden, NC
Holly Darcey Evans, #40944  Austin, TX
Bradley Warren Fisher, #21397  Concord, NC

Frank H. Gainey, #20190  Morehead City, NC
David L. Garriques, #29452  Greensboro, NC
Robert Walker Geitner, #9511  Asheville, NC
John Humphreys Gray, #17230  Raleigh, NC
Katherine Leigh Hoskins, #33471  Raleigh, NC
Gail P. Kuczowski, #19466  Hilton Head Island, SC
Jin Young Lee, #28796  Charlotte, NC
Joseph Lloyd Lineberry, Jr., #9945  Winston-Salem, NC
Walker Lee Love, Jr., #9677  Charlotte, NC
William Henry Mastbrook, Jr., #9712  Marietta, GA
Victoria Edwards Messick, #18769  Burlington, NC
Deborah S. Mills, #22533  Kill Devil Hills, NC
Scott Michael Purviance, #22762  Charlotte, NC
David Naim Sadi, #23765  Cary, NC
Sigrid Elaine Southerland, #20109  Winston-Salem, NC
Mary B. Wells, #30163  High Point, NC
Gary Wayne Williamson, Jr., #26520  Durham, NC
Roger London Willis, #9522  Raleigh, NC
Erin Pilchick Woodward, #31649  Winter Park, FL
Peggy Ann S. Wuest, #25138  Charlotte, NC
Richard Black Yeomans, #17846  Greensboro, NC
Christopher A. Coy, #32561  Harrisburg, NC
Charles Kevin Furr, #18697  Matthews, NC
Olivia Anderson Mayer, #12397  Raleigh, NC
Richard Lee Reese, #13248  Mooresville, NC
Timothy Wayne Gupton, #5532  Winston-Salem, NC
Eckehard Walter Mecklenburg, #16768  Charlotte, NC
Shelly Bridges Ross, #21177  Ocala, FL
Dwight Carroll Stine, #10940  Charlotte, NC
Brady Albert Johnson, #30107  Raleigh, NC
Cynthia Marie Polshak, #15503  Charlotte, NC
Jennifer Moss Weathersby, #16541  Greensboro, NC
Stella B. Strickland, #22640  Grimesland, NC
Charles Nicholson Landen, #7982  New Bern, NC
George Anthony Raftelis, #9513  Cornelius, NC
Christopher Thomas McEntire, #14813  Rockingham, NC
Robert E. Mack, Jr., #12639  Winston-Salem, NC
Charles Allen Prall, #13071  Newtown, PA
Kelsey Meelynn Thomas, #34615  Mayville, NY
Richard Franklin Hemphill, #11023  New Bern, NC
Jenny Lynn Lanzillotta, #33828  Matthews, NC
Cheryl Ann Smith, #36810  Cary, NC
Richard Black Yeomans, #17846  Raleigh, NC
Sophia D. Woo, #37857  Raleigh, NC
Notice of Address Change

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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.