Update Your Contact Information

Did you know that licensees and CPA firms are required to notify the Board in writing of any change in contact information within 30 days of the change?

21 NCAC 08J .0107, Mailing Addresses of Certificate Holders and CPA Firms states, “All certificate holders and CPA firms shall notify the Board in writing within 30 days of any change in home address and phone number; CPA firm address and phone number; business location and phone number; and email address.”

Licensees and firm representatives may submit address changes online by using the "Address Change" link on the Board’s website, nccpaboard.gov, or by sending an email to addresschange@nccpaboard.gov.

Changing an individual licensee’s address does not change a CPA firm’s address. Likewise, changing a CPA firm’s address does not change the addresses for the firm’s licensed employees.

Although 21 NCAC 08J .0107 does not require Exam candidates to update their contact information, candidates are encouraged to submit address changes (especially changes in email address) to addresschange@nccpaboard.gov.

Comments Requested on Proposed Rule Change

On February 18, 2019, the Board conducted a public Rule-Making Hearing on a proposed amendment to the rule cited as 21 NCAC 08F .0105.

New language is indicated by an underline and deleted language is indicated by a strike-through.

21 NCAC 08F .0105, Conditioning Requirements is proposed to be amended as follows:

(c) A candidate is subject to the following conditioning requirements:
   (1) a candidate shall obtain a passing grade on all sections of the examination within an 18-month period;
   (2) a candidate may sit for any section of the examination individually;
   (3) a candidate may retake a section of the examination up to four times during a one-year period but not more than one time in a three-month testing window as defined by the examination vendors; once the candidate’s grade for any previous attempt of that same section has been released; and
   (4) credit awarded by the Board for passage of a section of the examination is valid for an 18-month period beginning on the date the section is taken.

Written comments on the proposed change may be submitted by mail, email, or fax.

Mail: NC CPA Board
      PO Box 12827
      Raleigh NC 27605-2827

Fax: (919) 733-4209

Email: rbrooks@nccpaboard.gov

All comments must be received by 5:00 p.m. on March 18, 2019.

If approved, the rule change will be effective January 1, 2020.
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.

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.”

**JONATHAN ADAM BENNETT, #34204**  
**ATLANTA, GA**

The Board opened a case against Jonathan Adam Bennett (Respondent Bennett) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Bennett 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.

Respondent Bennett may apply to return his CPA 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 48.5 hours of CPE including an eight-hour accountancy law course as offered by the North Carolina Association of CPAs.

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

Approved by the Board January 28, 2019.

**LINDA ALLEN SKARZYNSKI, #23853**  
**WINSTON-SALEM, NC**

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

Respondent Skarzynski 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 Skarzynski may apply to return her CPA 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 51 hours of CPE including an eight-hour accountancy law course as offered by the North Carolina Association of CPAs.

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

Approved by the Board January 28, 2019.

### 2019 Board Meeting Dates

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Location</th>
<th>Date</th>
<th>Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday</td>
<td>March 19</td>
<td>1:00 p.m.</td>
<td>Monday</td>
<td>August 19</td>
<td>10:00 a.m.</td>
</tr>
<tr>
<td>Monday</td>
<td>April 22</td>
<td>10:00 a.m.</td>
<td>Monday</td>
<td>Sept. 23</td>
<td>10:00 a.m.</td>
</tr>
<tr>
<td>Thursday</td>
<td>May 23</td>
<td>10:00 a.m.</td>
<td>Thursday</td>
<td>Oct. 24</td>
<td>10:00 a.m.</td>
</tr>
<tr>
<td>Friday</td>
<td>June 21</td>
<td>10:00 a.m.</td>
<td>Monday</td>
<td>Nov. 25</td>
<td>10:00 a.m.</td>
</tr>
<tr>
<td>Monday</td>
<td>July 22</td>
<td>10:00 a.m.</td>
<td>Monday</td>
<td>Dec. 16</td>
<td>10:00 a.m.</td>
</tr>
</tbody>
</table>
Certificates Issued

On January 28, 2019, the Board approved the applications for North Carolina CPA licensure submitted by the following individuals:

Erin Elizabeth Alexander
Brook Elizabeth Anderson
Jack L Anderson
Charles Wescott Andrews
Alexander Cole Bacon
William Page Barnes, III
William Morgan Barr
Stephen James Beach
Kara Joy Biroldi
Evgenia Borodikhina
Cameron Bowen

Peter Richard Bremhorst
Kristin Marie Brigman
Stephen Bradley Bruette
Zachary Ronald Bruns
Braden Michael Call
Brian Alston Carman

Sarah Williams Casstevens
Miranda Lynn Clarke
Adam Parker Clayton
Lauren Heather Collins
Jonathon Chase Cox
Keith DeCroix
Abigail Sarah Durham

Mohammed Abdelkader Elbakrawy
Kevin Wayne Ellefson
Katelyn Nicole Epperson
Ruben Henry Garratt
Matthew R. Getzoff
Shaili Prendes Giannone

John Paul Given
Haley Anne Good
Tristan Gales Goss
David Crispin Graybeal
Jill Chandler Green
Barry Mark Griffith, Jr.
Nathan Robert Hales

Leslie Abigail Hamilton
Xiaofeng Han
Jennifer Rose Hannah
Mitchell Harra

Austin Richard Harris
Cherie Anna Harrison
Sarah Worster Harrison
Tyler Nicholas Hartman
Allie Michelle Hobgood
Barney David Holtzman

Carlie Cunningham Holzmeister
Joseph Scott Holzmeister
Andrew Brian Jackel
Kevin Edward James
Mitchell Garrett Johnson
Zachary Henderson Jones
Paul Sun Jin Kim
David Andrew Kirk
Christopher David Kishbaugh
Anne Tyler Knollmann
Hannah Ashton Krainiak
Victoria Leigh Lacivita
Frank Lambertus, III
Jordan Marie Lane
Sarah Ann Larson
John Joseph Lauchert
Gina Renee Lawrence

Hannah Mueller Leahy
Sydney Jordan Lee
Keila Marie Leverette
Daniel Robert Lewis
Savannah Liberato
Pablo Lizarazo
Allison Mae Lizotte
Cameron Neil Losser
Hayley Catherine Lower
Yao Lu
Seona Mafe
Andrew Wesley Malone
Bruce Eric Manes

Daryl Kayla Mapson
Anna Catherine Martin
Kane Furman Mason
Claire Riley Mathias
Kelly Alexandra McCarter
Ian Andrew McKee
Alexander Devitt McLarnon
Ryan David McMahon
Kenneth Michael McNees
Jyoti Mehta
Manoj Mirchandani

Nathan Grant Morris
Cara Jo Murbach
Taylor Brooke Murphy
Nader Chaoukat Nasrallah
Michael John Olynick
Nicole Marie Palma

Nilisha Hemang Patel
Christopher Andrew Patterson
London Steele Paulson
Ryan Bridges Poage
Kaitlyn Marie Porter
Thomas Glenn Post
Austin Phillip Powell
James Hunter Powell
Margaret Tidwell Puckett
Connor Louis Randel
Zhi Ren

Benjamin Dean Richter
Laura Emily Ritter
Jack Foster Robertson
William Clarence Ross, III
Reyna Nicole Sawyer
Allison Janee Schill
Melanie Anne Schmidt
Joseph Edward Scott
Dayln Jordan Shelton
Michael Dwayne Shortall
Travis Alan Sirois
Brie Elizabeth Sisak
Andrew Mark Smith
Jocelyn Wishart Smith
Robert Adam Stephenson
Carter Blaine Stinman
Sarah Marie Sullivan

Valeriy Olegovich Sviderskiy
Wesley Sweigart
Zachary David Thomas
David Stuart Tingley
Peter Justin Tomasiello
Susan Tran
Olivia Ardis Turnbull
Nancy Wang
Jared Evan Weber
Kaitlyn Rose Whalen

John Thomas Wholehan
William Jonathan Whitacre
Caitlin Elizabeth White
Raenie Young Woo
Laurence Oliver Woolhiser
Tyler Christopher Wooten
Samuel James Young
2019 Exam Score Release Dates

Testing Window: January 1 – March 10 (19Q1)

<table>
<thead>
<tr>
<th>If you take your Exam on/before:</th>
<th>...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:</th>
<th>Your target score release date is:</th>
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</thead>
<tbody>
<tr>
<td>Jan. 20</td>
<td>Jan. 20</td>
<td>Feb. 5</td>
</tr>
<tr>
<td>Feb. 14</td>
<td>Feb. 14</td>
<td>Feb. 26</td>
</tr>
<tr>
<td>Feb. 28</td>
<td>Feb. 28</td>
<td>Mar. 8</td>
</tr>
<tr>
<td>Mar. 10</td>
<td>Mar. 11*</td>
<td>Mar. 19</td>
</tr>
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</table>

Testing Window: April 1 – June 10 (19Q2)

<table>
<thead>
<tr>
<th>If you take your Exam on/before:</th>
<th>...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:</th>
<th>Your target score release date is:</th>
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<tbody>
<tr>
<td>April 20</td>
<td>April 20</td>
<td>May 7</td>
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<tr>
<td>May 15</td>
<td>May 15</td>
<td>May 23</td>
</tr>
<tr>
<td>May 31</td>
<td>May 31</td>
<td>June 11</td>
</tr>
<tr>
<td>June 10</td>
<td>June 11</td>
<td>June 19</td>
</tr>
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</table>

Testing Window: July 1 – September 10 (19Q3)

<table>
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<tr>
<th>If you take your Exam on/before:</th>
<th>...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:</th>
<th>Your target score release date is:</th>
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<tbody>
<tr>
<td>July 20</td>
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<td>Aug. 6</td>
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<td>Aug. 31</td>
<td>Aug. 31</td>
<td>Sept. 10</td>
</tr>
<tr>
<td>Sept. 10</td>
<td>Sept. 11</td>
<td>Sept. 19</td>
</tr>
</tbody>
</table>

Testing Window: October 1 – December 10 (19Q4)

<table>
<thead>
<tr>
<th>If you take your Exam on/before:</th>
<th>...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:</th>
<th>Your target score release date is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oct. 20</td>
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<td>Nov. 5</td>
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<td>Dec. 10</td>
</tr>
<tr>
<td>Dec. 10</td>
<td>Dec. 11</td>
<td>Dec. 19</td>
</tr>
</tbody>
</table>

*The Exam data files the AICPA receives after March 11 will be included in the final target score release date.*

- All dates and times are based on Eastern Time zone.
- For the vast majority of candidates, the AICPA receives the Exam data files from Prometric within 24 hours after a candidate completes the Exam.
- The scores for the Exam data files received after the AICPA cutoff dates will be in the subsequent scheduled target score release.
- Some candidates who take the BEC section might receive their scores approximately one week following the target release date due to additional analysis that might be required for the written communication tasks.

Revised Exam Blueprints Effective July 1, 2019

In October 2018, the AICPA Board of Examiners (BOE) approved revisions to the CPA Exam Blueprints (Blueprints).

The Blueprint revisions apply to the following Exam sections:

- **AUD** - The revisions expand upon or add more detail to the AUD Blueprint on audit data analytics. The revisions do not change the nature or scope of content eligible for testing in the AUD section. The audit data analytics concepts addressed in the revisions are covered by the existing AUD Blueprint and are currently eligible for testing.

- **BEC** - The revisions are not intended to significantly change the content eligible for testing in the BEC section. The revisions:
  a. Clarify the Section introduction.
  b. Reorganize Area IV, Information Technology, to clarify the nature and scope of the Area with respect to newly licensed practice.

- **REG** - The revisions clarify the REG Blueprint and do not change the nature and scope of content eligible for testing in the REG section. The revisions add a section assumptions discussion to the Section introduction and clarify three representative task statements.

- **FAR** - There are no revisions to the FAR Blueprint.

The revised Blueprints are in the CPA Exam Study Materials section of aicpa.org/cpaeexam.
By the Numbers: Exam and License Applications Approved
January 2018-December 2018

<table>
<thead>
<tr>
<th>CPA License Applications Approved</th>
<th>CPA Exam Applications Approved</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Certificate Applications</strong></td>
<td><strong>Exam Applications</strong></td>
</tr>
<tr>
<td>Month</td>
<td>Initial</td>
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<tr>
<td>Jan-18</td>
<td>117</td>
</tr>
<tr>
<td>Feb-18</td>
<td>73</td>
</tr>
<tr>
<td>Mar-18</td>
<td>36</td>
</tr>
<tr>
<td>Apr-18</td>
<td>32</td>
</tr>
<tr>
<td>May-18</td>
<td>61</td>
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<td>Jun-18</td>
<td>0</td>
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<td>Jul-18</td>
<td>57</td>
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<td>Aug-18</td>
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<td>Sep-18</td>
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<tr>
<td>Oct-18</td>
<td>77</td>
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<tr>
<td>Nov-18</td>
<td>70</td>
</tr>
<tr>
<td>Dec-18</td>
<td>2</td>
</tr>
</tbody>
</table>

Initial - 610
Reciprocal - 359

Original - 867
Re-Exam - 2031

37%
63%

30%
70%
At its January 28, 2019, meeting, the Board approved the applications for reclassification submitted by the following individuals:

**REINSTATEMENT**

- David McLeod Boggs, #30573, Ponte Vedra Beach, FL
- Jennifer Lynn Buller, #30171, Greensboro, NC
- Dorothy Altman Kennedy, #19650, Liberty, NC
- Antoinyce Evangeline Mathis, #39416, Knightdale, NC
- Kimberly Grider Pittman, #21740, Wayne, PA
- Ewa Aleksandra Pszenny, #34618, Pinehurst, NC
- Victoria M. Sumbs, #37834, Raleigh, NC
- Stephanie Elliott Yefimov, #29388, Holly Springs, NC

**REISSUANCE**

- Taylor Michael Fairman, #29047, Atlanta, GA
- Mary Anita Jones, #16848, Beulaville, NC

Each year on the annual CPA license renewal form, a licensee is required to answer questions regarding his or her moral character, including any convictions, judgments, or disciplinary actions that have occurred since the last license renewal period.

However, a licensee with a conviction, judgment, or disciplinary action should not wait until the license renewal period to report such actions.

21 NCAC 08N .0208, Reporting Convictions, Judgments, and Disciplinary Actions states:

(a) Criminal Actions. A CPA shall notify the Board within 30 days of any conviction or finding of guilt of, pleading of nolo contendere, or receiving a prayer for judgment continued to any criminal offense.

(b) Civil Actions. A CPA shall notify the Board within 30 days of any judgment or settlement in a civil suit, bankruptcy action, administrative proceeding, or binding arbitration that:

1. is grounded upon an allegation of professional negligence, gross negligence, dishonesty, fraud, misrepresentation, incompetence, or violation of any federal or state tax law and
2. was brought against either the CPA or a North Carolina office of a CPA firm of which the CPA was a managing owner.

(c) Settlements. A CPA shall notify the Board within 30 days of any written settlement in which a client or former client releases the CPA from liability that is grounded upon an allegation of professional negligence; gross negligence; dishonesty; fraud; misrepresentation; incompetence; or violation of any federal, state, or local law, regardless of whether the client or former client has filed a civil suit or criminal charge.

(d) Investigations. A CPA shall notify the Board within 30 days of any inquiry or investigation by the criminal investigation divisions of the Internal Revenue Service (IRS) or any state department of revenue pertaining to any personal or business tax matters.

(e) Liens. A CPA shall notify the Board within 30 days of the filing of any liens by the Internal Revenue Service (IRS) or any state department of revenue regarding the failure to pay or apparent failure to pay for any amounts due for any tax matters.

A licensee with questions regarding his or her reporting obligations should contact the Board’s Staff Attorney, Frank Trainor, Esq., at ftrainor@nccpaboard.gov, or the Board’s Deputy Director, David R. Nance, CPA, at dnance@nccpaboard.gov.

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**Do You Follow the Board on Social Media?**

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For the Board, social media is a great tool for keeping applicants, licensees, and the public up-to-date on statute and rule changes, upcoming deadlines, Board meetings, issues affecting the profession, and much more.

**Tweet Us, Like Us, Share Us, Join Us**

Facebook: https://www.fb.com/NCCPABoard

Twitter: @NCCPABOARD

LinkedIn: North Carolina State Board of CPA Examiners

Don’t forget to bookmark the Board’s website, nccpaboard.gov.

---

**Reclassifications**

At its January 28, 2019, meeting, the Board approved the applications for reclassification submitted by the following individuals:

**REINSTATEMENT**

- David McLeod Boggs, #30573, Ponte Vedra Beach, FL
- Jennifer Lynn Buller, #30171, Greensboro, NC
- Dorothy Altman Kennedy, #19650, Liberty, NC
- Antoinyce Evangeline Mathis, #39416, Knightdale, NC
- Kimberly Grider Pittman, #21740, Wayne, PA
- Ewa Aleksandra Pszenny, #34618, Pinehurst, NC
- Victoria M. Sumbs, #37834, Raleigh, NC
- Stephanie Elliott Yefimov, #29388, Holly Springs, NC

**REISSUANCE**

- Taylor Michael Fairman, #29047, Atlanta, GA
- Mary Anita Jones, #16848, Beulaville, NC
Inactive Status

Between November 28, 2018, and January 31, 2019, the individuals listed below were approved for inactive status. 21 NCAC 08A .0301(b)(20) states: “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.”

Caroline Zanation Shepherd, #12998  Oak Island, NC
Samantha Mills Knott, #32100  Spotsylvania, VA
Brice Paul Humpolick, #42548  Asheville, NC
Margaret E. Darby, #24056  Decatur, GA
Benjamin Lane Medlin, #34369  Taylorsville, NC
Lou Hunter Magaldi, #22466  Charlotte, NC
Patricia Ellington King, #18300  Chagrin Falls, OH
Tabatha Marie Beckham, #31041  Maidin, NC
Jonathan Sears Woodall, #14983  Holly Springs, NC
Lou Ann Jackson, #16872  Clemmons, NC
Matthew Dwaine Menscer, #26130  Charlotte, NC
Joanne M. Dionne, #32218  Fernandina Beach, FL
John Hassell Haley, #12496  Raleigh, NC
Yukiko Sato Scales, #28157  Raleigh, NC
Albert Esley Cabaniss, #3417  Mebane, NC
Jerome Anderson Jackson, #36403  Woodstock, GA
Russell Edward Shippe, #22021  Supply, NC
Verly Burton Luther, #20057  Clemmons, NC
J. Lewis McKnight, #22472  Mint Hill, NC
Michael Dale Bruce, #38496  Dillsboro, NC
Pamela Rae Tourtellot, #22195  Holly Springs, NC
Priscilla Jane Quinn, #21507  Cary, NC
Timothy Nathan Allen, #9900  Mocksville, NC
Ashley Gwaltney Covington, #36664  Hendersonville, NC
Joe Alan Barnes, #33397  Clemmons, NC
Anne Marie Church, #34306  Charlotte, NC
Chase Hardy Hale, #35130  Pleasant Grove, UT
Marianne Fonville Johnson, #11634  Greensboro, NC
Mark Edward Kurowski, #30020  Fort Mill, SC
Michael Burling Naramore, #24084  Mooresville, NC
William Benjamin Havird, #34139  New York, NY
Elizabeth Amy Sievert Dunlop, #22380  Wilmington, NC
Patricia T. Wagner, #30251  Raleigh, NC
Arthur George Jaeger, #31499  Raleigh, NC
Brian Craig Bailey, #35511  Raleigh, NC
Diane Meyer, #28597, #28597  Charlotte, NC
Irene Fulcher Bouroudjian, #16854  Raleigh, NC
James Lawrence Miller, #15354  Franklin, TN
Mary Summers Johnson, #19356  Brown Summit, NC
Robert Edward Watson, #30474  Charlotte, NC
Thomas Elvin Hinton, #23037  Pittsboro, NC
Amy Mills Lehr, #28289  Cary, NC
Andrea Barringer Venus, #31616  Huntersville, NC
Carol Lynn Crouse, #13824  Lake Charles, LA
Carolyn Ashley Alford, #36929  Wilmington, NC
Charles Teal, #14651  Charlotte, NC
Christa Burns Middleton, #24625  Winston-Salem, NC

Christian Hernandez, #38655  Rio Rancho, NM
Christina Michelle Murphy, #31181  Wilmington, NC
Dana Rivenbark McBrayer, #15195  Southport, NC
Daniel Tyler Moore, #34758  Raleigh, NC
Diane Thompson Quintin, #28450  Apex, NC
Francis C. Navin, #30547  Cary, NC
Irene M. Meares, #37584  Belmont, NC
Jason Clark Harding, #26711  Charlotte, NC
Jeffrey Fred Kies, #13063  Concord, NC
Jeffrey Kendick Hunt, #30997  Charlotte, NC
Jeffry Alan Newman, #19634  Denver, NC
John Paul Barbee, #36178  Franklin, NC
John Randolph Wooldridge, #2506  Lake Wylie, SC
John Valentino Grossi, #16911  Winston-Salem, NC
Joseph Derrell Pool, #2808  Charlotte, NC
Karen Huters Johnson, #31383  Durham, NC
Katharine L. Baumann, #28943  Stokesdale, NC
Kelly Campbell Kidney, #29965  Charlotte, NC
Laura Kathleen Johnson, #36825  Charlotte, SC
Margaret Lynne Bosworth, #23633  Apex, NC
Mary Anne Jackson, #23190  Charlotte, NC
Milton Jordan, #15192  Winston-Salem, NC
Nathan William Villaume, #38143  Charlotte, NC
Ostine Swan, #11867  Raleigh, NC
Randy Jay Meisner, #14247  Chesterfield, MO
Robert Cecil Horne, #22453  Nashville, NC
Robert Louis Davenport, #24521  Morrisville, NC
Robert Withers Poellnitz, #40215  Birmingham, AL
Roger Kent Wolff, #3807  Arden, NC
Stephen Wayne Kerr, #21409  Zebulon, NC
Stephen Whitfield Foster, #34007  Denver, CO
Ted Lanier Brown, #8574  Jacksonville, NC
Thomas Eli Turlington, #41608  Clinton, NC
Zachary Harris Matthews, #40614  Greensboro, NC
Albert Michael Boulus, #38063  Cary, NC
Maxton Curtis McDowell, #7802  Asheboro, NC
Richard M. Roberson, #21157  Wake Forest, NC
Adam Douglas Yoder, #36372  Winston-Salem, NC
Doretta R. Mongold, #28931  Petersburg, WV
Linda D. Stern, #20702  Aiken, SC
Pamela Anne Mason Swanstrom, #21711  Cary, NC
Charles Thomas Johnson, #15813  Lumberton, NC
Diana DeForest Gibbs, #27349  Charlotte, NC
Carolyn Tuschall Dalby, #20467  Durham, NC
Joyce Hassell Taylor, #13905  Australia
Robert William Thorburn, #16561  Raleigh, NC
Regina J. Howard, #23434  Greensboro, NC
Notice of Address Change

Please Print Legibly

<table>
<thead>
<tr>
<th>Full Name:</th>
<th>Last 4 Digits of SSN:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificate No.:</td>
<td>Home Address:</td>
</tr>
<tr>
<td>Home Phone:</td>
<td>Home Fax:</td>
</tr>
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<td>City/State/Zip:</td>
<td>Home Email:</td>
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<tr>
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<td>Business Email:</td>
</tr>
<tr>
<td>Signature:</td>
<td>Date:</td>
</tr>
</tbody>
</table>

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.