Gary R. Massey, CPA, Reappointed to Board

The State Board of CPA Examiners is pleased to announce that Governor Cooper appointed Gary R. Massey, CPA, to a second term on the Board effective July 28, 2021.

Massey has been a member of the Board since 2018; his new term will expire on June 30, 2024.

During his first term on the Board, he was elected Secretary-Treasurer for 2019-2020 and 2020-2021.

Massey is the current chair of the Investment Committee and the Audit Committee and past chair of the Professional Education and Applications Committee. He is a member of the Executive Committee, the Professional Education and Applications Committee, and the Personnel Committee.

He also co-chairs the Board/NCACPA Joint Task Force on Succession Planning.

Licensed as a North Carolina CPA in 1980, Massey is a member of the NCACPA and the AICPA.

CPA Certificate Forfeitures

On August 11, 2020, the Board notified 25 individuals that their North Carolina CPA certificate had been forfeited for failure to renew as required by NCGS 93-12(15).

Although a forfeiture is not a disciplinary action, using the CPA title while on forfeited status may result in disciplinary action by the Board.

An individual whose certificate has been forfeited for failure to renew may apply for reissuance after meeting the requirements of 21 NCAC 08J .0106.
WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N.C. Gen. Stat. §93-12(16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Accountancy Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N.C. Gen. Stat. §93-1, "A certified public accountant is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N.C. Gen. Stat. §93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N.C. Gen. Stat. §93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, pursuant to N.C. Gen. Stat. §93-13, "A violation of G.S. 93-3, 93-4, 93-5, 93-6, or 93-8 shall be a Class 1 misdemeanor."

WHEREAS, pursuant to 21 NCAC 08A .0301(b)(20), "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."

WHEREAS, Elbert Vinson (hereinafter "Vinson") was a North Carolina CPA until he applied for inactive status on July 31, 2010.

WHEREAS, Vinson agreed, as part of his inactive application, that: "I cannot use the title Certified Public Accountant (CPA) in North Carolina."

WHEREAS, Vinson further agreed, as part of his inactive application, that: "I will not assume or use, in writing or orally, directly or indirectly through third parties any words, letters, abbreviations, symbols or other means of identification to identify myself as being licensed as a CPA."

WHEREAS, Vinson further agreed, as part of his inactive application, that: "I affirm that I will not identify myself as a CPA to any person in any manner as specified in 21 NCC 08A .0308(a) and (b) as long as I am on inactive status."

WHEREAS, the Board received a complaint from one of Vinson’s clients alleging that Vinson had, while being on inactive status, held himself out as a CPA to that client.

WHEREAS, the same client provided the Board with 2021 email communications from Vinson wherein he utilized the email address evinsoncpa@aol.com.

WHEREAS, the same client provided the Board with a letter dated March 12, 2019, on letterhead from Vinson wherein he utilized the email address evinsoncpa@aol.com.

WHEREAS, the same client provided the Board with a business card from Vinson, given to him by Vinson at

Vinson

continued on page 3

2021 Board Meetings

<table>
<thead>
<tr>
<th>OCTOBER</th>
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<tbody>
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<td>Monday</td>
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<tr>
<td>Sept. 20</td>
<td>Oct. 18</td>
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<td>10:00 a.m.</td>
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<table>
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<tr>
<td>Monday</td>
<td>Monday</td>
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<tr>
<td>Nov. 22</td>
<td>Dec. 13</td>
</tr>
<tr>
<td>10:00 a.m.</td>
<td>10:00 a.m.</td>
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<tr>
<td>Raleigh</td>
<td>Raleigh</td>
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</tbody>
</table>

For information on attending a meeting, contact the Board at communications@nccpaboard.gov.
a time when Vinson was on inactive status, in which Vinson: (1) twice used the CPA credential after his name; (2) utilized the email address evinsoncpa@aol.com; and (3) advertised a membership in the “NC Association of Certified Public Accountants.”

WHEREAS, the Board believes that the aforementioned action is contrary to the Accountancy Act and gives notice of the same.

IT IS THEREFORE AGREED that:

Vinson recognizes that he has violated the Accountancy Act and agrees to refrain from using in any manner the title “CPA” or “Certified Public Accountant” in the State of North Carolina and will refrain from engaging in the public practice of accountancy in the State of North Carolina.

Vinson specifically agrees that he will no longer utilize the email account evinsoncpa@aol.com and he will destroy all business cards and stationery referring to him as a CPA.

The Board agrees that as long as Vinson abides by the terms of this Agreement, it will not pursue civil relief pursuant to N.C. Gen. Stat. §93-12(16) or criminal charges pursuant to N.C. Gen. Stat. §93-13.

By: Elbert Vinson
Date: 06/21/2021

By: Robert N. Brooks, Executive Director
Date: 06/28/2021

By: North Carolina State Board of CPA Examiners
Date: 07/26/2021

Disciplinary Action

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.”

WHITTLESEY, PC | HARTFORD, CT

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 Respondent Firm stipulate to the following:

1. Whittlesey PC (hereinafter “Respondent Firm”) has a principal place of business outside of North Carolina and has no office in North Carolina. The Respondent Firm is not a registered certified public accounting firm in North Carolina.

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

3. The Board staff reviewed the Federal Audit Clearinghouse in order to determine whether the North Carolina audit clients identified on that database had been audited by either a registered North Carolina firm or by an out-of-state firm that had provided the requisite Notification of Intent to Practice (“Notice”).

4. One of the Respondent Firm’s clients was identified in the database as a North Carolina auditee.

5. The Respondent Firm did not submit a Notice prior to performing the audit.

6. There is no indication that the audit performed by the Respondent Firm was otherwise deficient.

7. The Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes...
CPA Certificates Issued

On July 26, 2021, the Board approved the following individuals for North Carolina CPA licensure:

- Kate Christine Alcorace
- Brenton F. Autler
- Erika Nicole Baker
- Collin Charles Beckham
- Michael Ryan Behr
- Jennifer Wade Benoit
- Allister Bradley Berger
- Virginia Ingram Bernardi
- John Thomas Boyette
- James William Brackens, III
- Kaitlin Anne Brown
- Connor Scott Buker
- Haley Morgan Bumgardner
- Mark William Carlin
- Brandi King Cawthorn
- Terrence William Chambers
- Mary Claire Chase
- William Charles Chavan, III
- Michael Cirillo
- Lisa K. Clacherty
- Casey Jo Cleffi
- James Sidney Clements, III
- Amy Joyce Coble
- William Jordan Connelly
- Morgan Suzanne Daly
- Ileana Marie Dancovich
- Hannah Ashlyn Deaton
- Danae Ann Dewar
- John Wesley Dyke, IV
- Christopher William Eagan
- Marcel Fahrenheitholz
- Brett Matthew Fanning
- Katherine Morgan Foster
- Johnathon Wade Garwood
- Matthew Daugherty Gilmartin
- Eric C. Grant
- Lauren Mackenzie Greene
- William Marx Gross
- Michelle Emily Gunshesfki
- Tyler David Harmon
- William Daniel Hauser
- Daniel Patrick Hayes
- Haley Henderson
- Bailey Lambert Herndon
- Keegan Marshall Hoff
- Bentley Austin Hollifield
- Nathaniel Wesley Hopkins
- Erica Jane Horrigan
- Maria Ivanova
- Jean Tafadzwa Kaseke
- Alana Downey Keane
- Tyler Jordan Kins
- Courtney Hedgepeth Knoll
- Man Chiu Ma
- Christopher Ernest Mack
- Robert Syed Madani
- Justin Adam Marsh
- Harrison Michael Mathews
- Rachel Ann May
- Amy Peich McFee
- Julia Anne McGinnis
- Seth Patrick McGruder
- Sarah Katharine Morgan
- Natasha Daniela Murillo-Gill
- Michelle Louise Murphy
- Thu Anh Nguyen
- Kyle David Owens
- John Thomas Walter Pace, III
- Chandler Ryan Page
- Harrison Yates Parker
- Jacob Wayne Pastirik
- Shubham Pareshkumar Patel
- Curtis Elvin Patterson
- Justin Thomas Peddycord
- Antonio Perez Lara
- Joy Ann Marie Phidd
- Sophie Madeleine Philipp
- Andrew Scott Polster
- Owen Blake Poole
- Tram Thi Boch Quach
- Henna Ashley Rahimi
- Jacob Calhoun Rice
- John Edward Rigney
- Chadwick Everitt Rollins
- Matthew Patrick Ryan
- Paige Elyn Schurter
- Mark Roger Sears
- Austin Chase Sharpe
- Brendan John Sibilio
- Brendan W. Simpkins
- Jeremy Delaine Smith
- Tanner Clayton Smith
- Tyler Patrick Smith
- Mikayla Virginia Spurlock
- Edward Joseph St. Amand, III
- Michael David Stefanick
- Rachel Elizabeth Stewart
- Michael B. Stork
- Jerrilyn Morgan Story
- Joseph Takashi Sullivan
- Charnice Monique Taylor
- Jacob Andrew Tripp
- Jillian Grace Tufo
- Vien Tri Van
- Maria de la Luz Velazquez Lopez
- Andrew Charles Ward
- Harrison Parks Welch
- Brian Richard White
- Benjamin James Wojnar
- Wilson Wanchung Wong
- Waylon Shane Woodall
- John Wythe Woods
- David Robert Youngstrom
- Becky Lynn Zunkiewicz

50 Years of NC CPA Licensure

Congratulations to the following individuals who have been licensed as North Carolina CPAs since August 1971:

- Paul Kirby Hamlin, Jr., #4331
- Philip Johnson, #4334
- John Joel Lea, #4312
- Stephen Michael Miller, #4342
- Ira Durell Morris, Jr., #4343
- Harold Graham Myers, #4344
- Bobby Hiram Perry, #4347
- William Byron Tatum, #4317
- Lee Davis Weddle, #4356

Office Closed

The Board office will be closed on Monday, September 6, 2021, for Labor Day.
and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

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

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

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

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

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

Approved by the Board on July 26, 2021.

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Whittlesey continued from page 3

Exam Fees Effective August 1, 2021

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**CPA Exam Performance Summary: 2021 Q-2 North Carolina**

### Overall Performance
- Unique Candidates: 642
- New Candidates: 136
- Total Sections: 803
- Passing 4th Section: 91
- Sections / Candidates: 1.25
- Pass Rate: 55.29%
- Average Score: 72.95

### Section Performance

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Inactive Status

Between June 23, 2021, and July 13, 2021, the Board approved the individuals listed below 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.”

Roy Farmer Alley, III, #30078  Greensboro, NC  Timothy Reddin Winstead, #17190  Taylors, SC
Severino Michael Alvarez, #40650  Spartanburg, SC  Alex Glenn Dunn, Jr., #17005  Bear Creek, NC
Michael Mariano Bersani, #41471  Port Royal, SC  John Charles Eaton, Jr., #11524  Winston-Salem, NC
Michael Maclay Cummings, #16339  Winston-Salem, NC  Kristen Moore Good laxson, #23677  West Des Moines, IA
Donald Louis Cvetko, #13467  Raleigh, NC  Tyler Stephen Holland, #41544  Greer, SC
Barbara Ann Dolan, #16780  Stuart, FL  Deana Queen Kocylowsky, #22962  Matthews, NC
Scott H. Dykes, #32858  Bluffton, SC  Susan Rudolph Lemmons, #19675  Hampstead, NC
Curt William Fochtman, #29277  Charlotte, NC  John Berchmans Montoro, #29675  Richmond, VA
Jeffrey R. Gifford, #30066  Charlotte, NC  C. Leon Murphy, #22362  Mars Hill, NC
June Paulette Graves, #28848  Greenville, NC  David Rodney Perry, #27856  Weaverville, NC
John Michael Hill, II, #41736  Johns Creek, GA  Thomas Alan Phillips, #14012  Wilmington, NC
Ethel Anna Hillman, #14248  Johns Creek, GA  Todd Daniel Williams, #23889  Rocky Mount, NC
Gary James Johnson, #26025  Valdosta, GA  Justin Robert Allen, #43117  Millington, TN
Karen Elaine Jolley, #40304  Ozark, MO  Joseph Stanley Atwell, #12973  Greensboro, NC
Evan Eugene Kropp, #42129  Maitland, FL  Janet Boney, #20831  Atlanta, GA
Mabel M. Machin, #43050  Travelers Rest, SC  Neal Chandler Brislin, #23337  Charlotte, NC
Debbie Elizabeth Pezzulo, #36714  Wake Forest, NC  Hector Q. Hernandez, #40690  Long Beach, CA
Ronald Radtke, #17179  Durham, NC  Mallory Brown Hoidal, #35676  Charlotte, NC
Harriet Clontz Sealey, #10115  Blowing Rock, NC  Andrew James Locke, #42958  Chicago, IL
Kim Utoson Tyndall, #35133  Denver, CO  Jack Todd McMinn, #23673  Fort Mill, SC
Alex Charles Tyroler, #43293  Charlotte, NC  James Addison Meriwether, #6989  McLean, VA
Michael Heath Walters, #28179  Charlotte, NC  Bernadette Salzano Millhorn, #44393  Hayesville, NC
David Russell Ward, #6987  Wilmington, NC  Mikhail Nazareth, #42536  Chapel Hill, NC
William Henley Watson, Jr., #16579  Greenville, NC  Jan Johnson Nomina, #12389  Charlotte, NC
Thomas Christopher West, #36111  Goldsboro, NC  Osasere Daniel Ohuoba, #35727  Johns Creek, GA
Casper Eldredge Wiggins, Jr., #40901  Mooresville, NC  Timothy Swanson Price, #14015  Raleigh, NC
Donna Davis Boykin, #24675  Greensboro, NC  Elizabeth Baker Simmons, #20653  Reidsville, NC
Dawn Gregory Carpenter, #22579  Greensboro, NC  Clifton Ross Stancil, #28877  Durham, NC
Kevin John Connor, #35527  Wrightsville Beach, NC  William Gorman Steward, Jr., #34582  Austin, TX
Joseph Gary Core, #5140  Greensboro, NC  Kathleen Trueheart Storrs, #32364  Victor, NY
Robert Edward Mallernee, #15095  Chapel Hill, NC  William Stephen Sullivan, Jr., #18642  Davidson, NC
Doreann Langdon Smith, #14119  N. Myrtle Beach, SC  James Norwood Taylor, Jr., #12338  Garner, NC
John Kevin Sullivan, #42754  Charlotte, NC  Dennis Vick, #25269  Greer, SC
Patricia Webster Wheelely, #12662  Cary, NC  Peter Michael Vinci, #33047  Charlotte, NC
Joseph Thomas Wood, #38149  Denton, TX  Joseph Herbert Wade, #13266  Oak Ridge, NC
Vaughn J. Berger, #28627  Cleveland, TN  Brion Douglas Youngblood, #11670  Charlotte, NC
Terry Lynn Bowling, #33010  Myrtle Beach, SC  Boyd Lafayette Yount, #14914  Hickory, NC
Clayton Grady Fogg, Jr., #36476  Asheville, NC  William Michael Becker, #26525  Clayton, NC
Henry Birley Harwell, #12817  Greensboro, NC  Scott Anthony Brewer, #13381  Southern Pines, NC
Dwight Lee Martin, #19803  Asheboro, NC  David Craig Organ, #41071  Pittsburgh, PA
Stacey Smith Martin, #31965  Burlington, NC  Gerald C. Brown, #18845  Charlotte, NC
Walter Steven Nobles, #10967  Washington, NC  Mark Stephen Bryant, #44001  Las Vegas, NV
Carol Elaine Shrum, #15024  Charlotte, NC  Christopher Donald Callahan, #42586  New Hill, NC
Evelyn Forbes Cone, #41339  Charlotte, NC
Catherine Helen Costner, #15403  Raleigh, NC
James Ford Eubanks, #36440  Greensboro, NC
John Sigmund Fitzgerald, #16508  Charlotte, NC
Daniel Ray Fowler, #28105  Huntersville, NC
Samuel Johnson Gardner, III, #18220  Raleigh, NC
Gregory Leonard German, #41706  Raleigh, NC
Peter Joseph Gmeiner, #40547  Durham, NC
Charles Caldwell Burke Gullette, #39741  Winterville, NC
Michael Byrd Hammons, #11678  Matthews, NC
Ricky Nelson Hardy, #15809  Charlotte, NC
Christopher Michael Hodge, #37203  Greensboro, NC
Gary Lee Hunneyman, #13525  Charlotte, NC
Janet Weiss Jamiolkowski, #15418  Chicago, IL
Daniel Vincent Lovrich, #36078  Chicago, IL
Emily Anne Maurer, #43292  Chicago, IL
Reema Nayyar, #44574  Chicago, IL
Kathy Diane Nichols, #24927  Chicago, IL
Alex Nichols Park, #25255  Chicago, IL
Michael Anthony Patrick, #31846  Chicago, IL
Marquis James Pullen, #40811  Chicago, IL
Jeffrey Thomas Robertson, #26613  Chicago, IL
Amy Claire Sherwood, #41508  Chicago, IL
Kathy Willis Sigmon, #21187  Chicago, IL
Henry Lanace Singletary, Jr., #38333  Chicago, IL
Richard Leo Sullivan, #11236  Chicago, IL
Hoyt Wayne Terry, #12775  Chicago, IL
Kristen Lynn Wilkinson, #41658  Chicago, IL
William Henry Witbrodt, Jr., #16567  Chicago, IL
Kasey Taylor Woodard, #41309  Chicago, IL
David Jefferson Worthington, #12732  Chicago, IL
Christopher John Alexander, #41888  Chicago, IL
Kirsten Lewedag Anderson, #25168  Chicago, IL
Stacey Marie Bragg, #39553  Chicago, IL
Wanda Gayle Watson Casteel, #32731  Chicago, IL
Carroll Dean Cobbler, #23413  Chicago, IL
Laurie Spinks Hileman, #14763  Chicago, IL
Joseph Brian Holospope, #27141  Chicago, IL
Kevin Michael Loftis, #36718  Chicago, IL
Karen Trivette Main, #19975  Chicago, IL
MaryAnne McLaren, #28182  Chicago, IL
Philip Alan Pearce, #41995  Chicago, IL
Glade Jefferson Laws, Jr., #11552  Chicago, IL

CPA Certificate Reclassifications

At its July 26, 2021, meeting, the Board approved the applications for CPA certificate reclassification submitted by the following individuals:

**Reinstatement**
- Aaron Louis Blackmor, #37587  Arden, NC
- Denise Dunlap Cale, #24329  Cary, NC
- Roger Lee Dillard, III, #20544  Mooresville, NC
- Sheila Marsh Edmonds, #28100  Pinehurst, NC
- Sharon Jane Howard, #36839  West Palm Beach, FL
- Jessica Breeden Moran, #32760  Apex, NC
- John Wesley Payne, III, #37411  Winston-Salem, NC
- Christian Franz Reitter, #30873  Charlotte, NC
- Ioulia Nikolayevna Smirnova, #33575  Charlotte, NC
- Olanrewaju Olaiya Shofolewe, #36540  Charlotte, NC

**Reissuance**
- Brandon David Hall, #42132  Raleigh, NC
- Carey McIlwaine Read, Jr., #15712  Lumberton, NC
- Glade Jefferson Laws, Jr., #11552  Charlotte, NC

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- Sheila Marsh Edmonds, #28100  Pinehurst, NC
- Sharon Jane Howard, #36839  West Palm Beach, FL
- Jessica Breeden Moran, #32760  Apex, NC
- John Wesley Payne, III, #37411  Winston-Salem, NC
- Christian Franz Reitter, #30873  Charlotte, NC
- Ioulia Nikolayevna Smirnova, #33575  Charlotte, NC
- Olanrewaju Olaiya Shofolewe, #36540  Charlotte, NC

**Reissuance**
- Brandon David Hall, #42132  Raleigh, NC
- Carey McIlwaine Read, Jr., #15712  Lumberton, NC
- Glade Jefferson Laws, Jr., #11552  Charlotte, NC
North Carolina State Board of Certified Public Accountant Examiners
PO Box 12827
Raleigh NC 27605-2827

Notice of Address Change

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<td>Business Email:</td>
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<td>Signature:</td>
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<td>Send mail to: □ Home □ Business</td>
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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.