OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF MEETING AND HEARING

August 29, 2003

The Oklahoma Accountancy Board convened in regular session on Friday, August 29, 2003 in Suite 269, 4545 N. Lincoln Boulevard, Oklahoma City, Oklahoma. Notice of the meeting was filed with the Secretary of State and the agenda for the meeting was posted in the reception area of the Board's office in compliance with the Open Meeting Act. A tape recording of the meeting is on file in the Board office. Members present at the meeting:

Carlos E. Johnson, CPA, Chairman
J.H. Jay Engelbach, CPA, Vice Chairman
E.B. St. John, PA, Secretary
Tom Volturo, Representing the Public
Tom Dugger, CPA, Member
James A. Nickles, CPA, Member
Janice L. Gray, CPA, Member

In attendance at the meeting: Edith Steele, Executive Director; Barbara Walker, Donita Graves, and Jim Shepherd, Board staff members. John Crittenden, Assistant Attorney General and Rick Chamberlain, Special Prosecutor for the Board were present. Daryl Hill and Rusty Hale represented the Oklahoma Society of CPAs; and Peggy Johnson, Dean Taylor and Jim Nolen represented the Oklahoma Society of Accountants; and Janice Francis-Smith from the Journal Record visited.

Call To Order: At 8:39 a.m. Chairman Johnson called the meeting to order and declared a quorum present. He noted that Member Gray would be late.

Public Comment Period: Chairman Johnson asked Executive Director Steele if she had been informed by any member of the public wishing to comment on any issue on the Board's agenda. Ms. Steele replied that there was no one present at the meeting wishing to comment.

Case Nos. 1548-12 through 1548-411 – Registration Revocation Hearing: Executive Director Steele reported that a hearing was conducted by Assistant Attorney General Joann Stevenson. She added that no respondents or legal counsel appeared. She stated that the hearing officer deemed the exhibits as proper notice. She referenced the report from Joann Stevenson, Assistant Attorney General, which recommended the revocation under the Oklahoma Accountancy Act for persons failing to file the registration and pay the registration fee. She referenced the list of CPAs and PAs who had failed to register which had been distributed to Board members. Chairman Johnson stated that this list is made available to any member of the public or the profession and that the intent of this list being provided by the Board is for informational purposes only and not for anyone on this list to gain favoritism by a Board member.

Member Gray arrived at the meeting at 8:43 a.m.

Executive Director Steele commented that it has been the past practice of the Board to allow registrants the opportunity to file their registrations through 5:00 p.m. on the day of the Board meeting. Chairman Johnson noted that those individuals whose certificates/licenses are revoked can apply for reinstatement as defined by the Board's statute and rules. Assistant Attorney General Crittenden stated that the Board cannot act on Case No. 1548-412 since it was not referenced in the Board's published scheduled agenda so this case will need to be continued to the next scheduled Board meeting.

> Nickles moved to accept the Executive Director's recommendation to revoke the certificates and licenses in Case Nos. 1548-12 through 1548-411 provided that if they register by 5:00 this afternoon that they will not be revoked; Volturo second. Gray offered the amendment to Case No. 1548-412; Nickles accepted the amendment to continue Case No. 1548-412. Affirmative votes: Nickles, Dugger, St. John, Engelbach, Johnson, Volturo and Gray.

Certified Public Accountants:

14467	Adkins, Jason B.	12013	Griffin, Larry Wayne
6521	Arnold, Steven Alan	14509	Hayes, Dion Bradley
12669	Asbjornson, Scott Marion	14449-R	Hoffer, Steven P.
6217	Atkins, Debi Martindale	2087	Holeman, Kenneth L.
2011	Austin, Charles Richard	14139-R	Hummel, Nan M.
6851	Banks, Elizabeth K.	7453	Hurst, Billy J.
9057-R	Bennett, Deborah Jayne	9597	Irwin, James Thomas, Jr.
13245-R	Blas, Lior	5725	Jaggers, D. Kent
1597	Bonner, Joe D.	14693	Janes, Brady A.
12677	Brooks, Chadrick Lynn	2213	Jenkins, George D.
5449	Burcham, Robert C.	13135	Johnson, Robert Britt
15519-R	Bush, Kurt	14855	Johnson, Robert Michael
12683	Call, Joanne Roof	13889	Kelley, Angelia Dawn
1137	Casey, Faye T.	6933	Kemp, Karen D.
15221-R	Cochran, Carol Mayo	15203-R	Kennedy, John T.
1159-R	Cunningham, Charles Edward	8585	Krieger, Julie Lynn
12471	Dill, Brian Dean	9471	Kueser, Maria P.
1549	Emrick, Grant Alfred	2287	Kyle, Daniel Guin
12233	Foreman, Lance Scott	3097	Lamb, Susan Spann
1823	Formby, Melvin Ray	13521	Lance, Lance Timothy
14191	Foster, Kelly Haskit	10713	Lannon, Molly K.
15099	Frantz, Jennifer Lee	12049	Linehan, Patrick Douglas
10569-R	Gaffigan, Joseph	1561	Litchfield, C. Wayne
15369-R	Gallagher, Michael Shaun	10609-R	Lobato, Leann Mary
5381-R	Gardiner, Michael G.	15183-R	Lyons, Martin J., Jr.
2207	Glancy, Dwane R.	7481-R	Maddox, Gordon Douglas

12953	Mahaney, Mindy Margaret
9745	Majors, Michael Clay
1709	Marr, Billie Lou
13439-R	Mayes, Tanra Eileen
13727	Mayorga, Patti Newman
1291	Millsaps-Wyrick, Maurine
11181	Moore, Gary L.
14091	Moore, George A.
6807-R	Morgenson, David L.
9765	Morris, Bradley Joe
5111	Muery, Ronald E.
6975	Nichols, Timothy Patrick
5839-R	Niles, William K.
4679	Pabon, Alfonso
10753	Park, Debra A.
9505	Parkhurst, Terra Kae
6679	Persons, John C., II
11383	Petty, Tommy Charles
2867	Phares, Charles David
12327	Pianalto, Jerry
10033	Price, Deborah Dawn
12331	Rakowski, Kevyn N.
8039	Roberts, William J., Jr.
3129	Sanderson, Michiel K.
9805	Sell, Thomas Duane
1039	Shockey, Billy Mark
8057	Shorrosh, Julie Carr
11399	Silverii, Leigh Ann
10781	Skold, Sharon G.
3511	Smith, V. Douglas
14633-R	Spears, Aron F.
1157-R	Steward, Anne McSherry
8377	Taylor, Judith Anne
15467	Tham, Christopher Weimin
1575	Vinyard, Eugene Kenneth
1525	Walker, J.C.
13001	Walker, Teresa Lynn
7065	Wallenmeyer, R.J.
14929-R	Wang, Hwei Cheng
15151	Warner, Thomas E., II
3731	Waters, Dona L.
739	Wellman, George Edgar
1341	Whisenhunt, Jack Wayne
13031	Williams, Jason T.
14591	Willis, Damon Alan
8135	Wirz, Kamme Sue
14135	Woodman, Christie Ann
7913	Wright, Linda Davis

Public Accountants:

731	Crowder, James Edgar, Jr.
411	Hartwig, John William
363	Marcoux, William H.
489	Marmaduke, Arthur J., Jr.
965	Overstreet, Ronald J.

Discuss and Act on Request for an Extension of Conditional Credit Expiration Due to Tornado Evacuation During the FARE Portion of the May 2003 Examination: Executive Director Steele explained that upon research of the Board's rules, military service and incapacitation were the only exceptions provided for an extension of conditional credit. Chairman Johnson asked if this had been the only request for credit extension. Ms. Steele responded in the affirmative. Chairman Johnson asked how many candidates who took the CPA examination lost credit. Ms. Steele replied that this was the only individual who lost conditional credit due to the FARE section. Mr. Nickles asked if extra time was given to the candidates because of the interruption. Ms. Steele responded in the affirmative.

Chairman Johnson asked if the candidates had access to cell phones and were allowed to have conversations with other candidates during the time of the evacuation as alleged in the candidate's letter. Ms. Steele explained that all communication among the candidates was monitored by the proctors. She added that candidates did not have access to their cellular phones and that those who were concerned about their children and families in the path of the tornado were allowed to use either her or Member Dugger's cell phone to contact family members and so were monitored by either herself

or Member Dugger. Mr. Dugger concurred with Ms. Steele's explanation and added that proctors were spread out to monitor candidates and that there were no reports from the proctors about hearing discussion related to the examination. He further stated that he did not hear any conversations among the candidates related to the examination. He commented that his cell phone had been used by two candidates in the Moore area to call home and that he was present for the duration of both phone calls. Ms. Steele noted that the Board's cell phone was not functioning at that time due to the worsening weather conditions and that according to her recollection, only one phone call had been made on that phone by one candidate under her direct supervision.

Mr. Dugger commented that a few of the candidates walked to their cars, but that they were each accompanied by a proctor. Ms. Steele added that a nearby car was open for the purposes of listening to radio reports about the tornado. Mr. Nickles asked if the candidate requesting the extension of conditional credit had requested to use a cell phone. Both Executive Director Steele and Member Dugger replied that they did not know.

Mr. Nickles asked if there had been other complaints among the candidates about not having sufficient time to recover from the trauma of the interruption in order to finish that section of the examination. Ms. Steele explained that a candidate has requested a review of the graded paper for this section due to the same circumstances.

Ms. Gray asked how many proctors were at the examination site. Ms. Steele replied that there were 15 proctors and 2 police officers, but one proctor and one police officer remained in the examination room. Ms. Gray asked how many candidates were sitting for the FARE section. Ms. Steele replied that there were approximately 250 to 300 taking that section but that many had already left.

Secretary St. John raised the question of whether the Board had a provision for this type of situation in its rules or statutes, given all these facts. Ms. Steele referenced Section 10:15:13-4. She replied that this situation did not appear to qualify under this or any other provision. Mr. Dugger stated that the situation was as well-controlled as any other organization or state board could have been given the same situation and that the integrity of the examination had not been compromised. Mr. Nickles commented that according to the facts presented the candidates were given ample time to finish.

> Nickles moved to deny the candidate's request for an extension of conditional credit; Engelbach second. Affirmative votes: Volturo, Johnson, Engelbach, St. John, Dugger and Nickles. Negative vote: Gray. Motion passed.

Case No. 1513 – Hearing in the Matter of Joe Heard, CPA, Certificate No. 11927-R: This matter came on for hearing at 9:15 a.m. The members of the Board present were seated on the hearing panel. Assistant Attorney General John Crittenden represented the Board. Special Prosecutor Rick Chamberlain represented the State. Respondent was not present nor represented by counsel. The purpose of the hearing was to determine whether the Respondent violated Section 15.14B(6) of the Accountancy Act and OAC 10:15-39-9(7) by violating the rules and regulations of a federal regulatory

agency which resulted in his disbarment from practicing before HUD and throughout the Executive Branch of the Federal Government.

No witnesses were called by the State. Special Prosecutor Chamberlain presented a Consent Order which had been signed by the Respondent. The terms of the Consent Order were: (1) the Respondent was found guilty of Professional Misconduct; (2) the Respondent's Oklahoma CPA certificate will be placed on probation for a period of two years from the effective date of the Consent Order; (3) in the event the Respondent is charged with any violation of the Board's Accountancy Act or the Board's rules within the two-year probationary period, the Board may unilaterally rescind this Consent Order and add the new charges to these charges; (4) the Respondent is responsible for prosecution costs in the amount of $2900 payable within 120 days; (5) by June 30, 2004, the Respondent must complete an additional 16 hours of CPE in addition to the required 40 hours; and (6) the 16 additional hours of CPE must be pre-approved by the Board's Vice Chairman and be related to the subject of audit requirements of OMB Circular A-133.

> Nickles moved to go into Executive Session; Engelbach second. Affirmative votes: Gray, Volturo, Johnson, Engelbach, St. John, Dugger and Nickles.
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> Nickles moved to come out of Executive Session; Gray second. Affirmative votes: Gray, Volturo, Johnson, Engelbach, St. John, Dugger and Nickles.

Assistant Attorney General Crittenden noted for the record that there were no official decisions or votes taken during the Executive Session.

> Dugger moved that in the matter of Case No. 1513 – Joe Heard CPA Certificate No. 11927-R, the Consent Order presented to this Board be accepted; Engelbach second. Affirmative votes: Gray, Volturo, Johnson, Engelbach, St. John, Dugger and Nickles.
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> Nickles moved to adjourn the hearing; Gray second. Affirmative votes: Gray, Volturo, Johnson, Engelbach, St. John, Dugger and Nickles.

The proceedings and the individual votes of the members were conducted in open session and were recorded by a court reporting service. The evidence is contained in Docket File No. 1513.

Consent Agenda: The Consent Agenda contained 2 items for the Board's consideration: (1) Approve the minutes of the August 1, 2003 Board meeting; (2) Ratify actions taken by the Executive Director on applications and registrations since the previous meeting.

Chairman Johnson suggested that a tentative activity list be e-mailed to all Board members for their review along with the agenda and an amended list be made available at the Board meeting. Mr. Nickles raised questions about the formatting of the activity list and about one of the registrants who had requested his CPA Certificate be cancelled. Ms. Steele clarified that the registrant in question held a reciprocal certificate from Oklahoma and not an original CPA certificate as reflected on the activity list.

> Gray moved to accept the Consent Agenda as amended with the necessary clarifications; Volturo second. Affirmative votes: Gray, Volturo, Johnson, Engelbach, St. John, Dugger and Nickles.

Note and Discuss Summary of Comments Received Relating to the Proposed Emergency Rule Amendments; Adopt the Final Draft of the Amendments to Title 10, Oklahoma Administrative Code: Chairman Johnson reported on the public hearing and referenced the comments received by the Board related to the hearing. He noted the letter submitted at the hearing by Dean Taylor, Executive Vice President of the Oklahoma Society of Accountants about the Society's concern for the rapidly escalating examination fees. Executive Director Steele noted that in reviewing the proposed emergency rules for transitioning to the computer-based examination, the rules addressed CPA candidates and applicants but not PA applicants and candidates. Draft 4 was presented amending the appropriate sections. Chairman Johnson noted that there were no objections to the inclusion of this language at the public hearing.

> Engelbach moved to adopt the emergency rules as submitted in Draft 4; St. John second. Affirmative votes: Gray, Volturo, Johnson, Engelbach, St. John, Dugger and Nickles.

Discuss and Act on Deeming the National Association of State Boards of Accountancy (NASBA) as the Board's designee as Provided in Title 59, Sections 15.12A.A.1 and 15.12A.A.2: Executive Director Steele addressed that the Board's statutes provided for a designee to ascertain whether a jurisdiction is deemed substantially equivalent. She explained that if NASBA were to be chosen as the Board's designee, every state would not have to be brought before the Board to determine if it is substantially equivalent. Mr. Dugger clarified if the Board designated NASBA, it would only be for the purpose of determining the substantially equivalence status of a state and not of an individual. Ms. Steele noted that individuals have the right to come before the Board to be approved or denied by the Board. Chairman Johnson commented that the Board could at a later time review any state and decide whether or not it is substantially equivalent. He added that the Board still reserved the right to limit or eliminate its relationship with NASBA as its designee.

> Nickles moved to deem NASBA as a designee for determining if a state is substantially equivalent in accordance with Title 59, Sections 15.12A.A.1 and 15.12A.A.2; Gray second. Affirmative votes: Gray, Volturo, Johnson, Engelbach, St. John, Dugger and Nickles.

Discuss and Act on IT Director's Report on Proposed Phase II Development of the Board's Portal System and Discuss Solicitation of Proposals for Security Review of the Board's Computer System: Jim Shepherd presented his report in addition to an amended cost estimate provided by NIC. He explained the pending projects, enhancements to currently existing services provided on the Board's portal, the order of priority of such projects and enhancements, and the estimated timeline for implementation. Questions were raised among members of the Board regarding NIC's performance in meeting the timeline outlined in the IT Director's presentation. Chairman Johnson requested that a report be presented to the Board by the IT Director either monthly or every other month to ensure NIC's compliance with its portal development contract. Mr. Nickles also recommended a report be presented to the Board summarizing the costs to date. Chairman Johnson noted that NIC does not have an exclusive contract to provide portal development services to the State of Oklahoma.

Mr. Shepherd addressed security issues regarding the Board's computer system. Chairman Johnson recommended that an independent firm evaluate the security of the Board's computer system and added that any contract exceeding $2500 would have to be submitted for review and approval to the Information Services Division of the Office of State Finance. Mr. Nickles urged that the Board's IT committee be reconstituted.

Next Meeting Date Announced: The next Board Meeting is scheduled for September 26, 2003 at the OSU campus in Tulsa.

Certificates Cancelled by Registrant's Request: CPAs with no Oklahoma clients: Jody Sherri Avery, Certificate No. 13607-R, issued November 22, 1996; John Charles Cooley, Certificate No. 6797-R, issued March 17, 1983; Ronnie W. Gowdy, Certificate No. 10333-R, issued February 16, 1989; David Kent Harper, Certificate No. 11935-R, issued November 19, 1992; Kimberly Ann Hogan, Certificate No. 13985-R, issued July 25, 1997; Mark Allen Kapocsi, Certificate No. 15505-R, issued September 27, 2002; Rebecca J. Kincheloe, Certificate No. 15497-R, issued August 23, 2002; James M. Koltveit, Certificate No. 15181-R, issued August 24, 2001; Rickey D. Leding, Certificate No. 12399-R, issued July 30, 1993; Robyn L. Luff, Certificate No. 12837-R, issued August 19, 1994; Larry J. Porschen, Certificate No. 14625-R, issued November 19, 1999; Harley W. Pottroff, Certificate No. 14145-R, issued March 20,1998; Sheila Jo Rumsey, Certificate No. 13983-R, issued July 25, 1997; Cheryl N. Sanger, Certificate No. 15209-R, issued September 28, 2001; Kenneth E. Thompson, Certificate No. 10337-R, issued February 16, 1989.

CPAs not residing in Oklahoma: Mark Glenn Aldridge, Certificate No. 14635, issued January 31, 2000; Harold D. Berndt, Certificate No. 13247-R, issued December 14, 1995; Sean L. Berry, Certificate No. 14943, issued January 29, 2001; Joy Marie Carroll, Certificate No. 14481-R, issued August 2, 1999; Amelia B. Connolly, Certificate No. 15043-R, issued February 23, 2001; Karen E. Crepps, Certificate No. 7419, issued January 26, 1984; Barbara S. Davis, Certificate No. 14827, issued July 31, 2000; Sandra J. Eastin, Certificate No. 5997, issued January 29, 1982; David L. Egelston, Certificate No. 5931, issued January 29, 1982; Christine D. Fail, Certificate No. 10905, issued July 26, 1990; Angela Nalley Heath, Certificate No. 7957, issued January 31,

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1985; Cheryl A. Lasiewicz, Certificate No. 14215, issued August 3, 1998; Barbara J. Levi, Certificate No. 15373-R, issued April 26, 2002; Cindy Shio-Shih Liu, Certificate No. 6647, issued January 17, 1983; Gary Alan Long, Certificate No. 3645, issued January 27, 1976; Bryce William Miller, Certificate No. 11179, issued January 31, 1991; Joshua A. Miller, Certificate No. 15363-R, issued March 1, 2002; Juliana M. Myers, Certificate No. 11255-R, issued February 21, 1991; Eileen E. Noel, Certificate No. 10611-R, issued December 18, 1989; Teri Tice Penney, Certificate No. 13923, issued August 4, 1997; Jay Kent Porter, Certificate No. 8735, issued January 23, 1986; Jonathan J. Robinson, Certificate No. 15353-R, issued January 25, 2002; Bryan J. Schroeder, Certificate No. 10047, issued July 28, 1988; Thomas Owen Springfield, Certificate No. 12095, issued January 28, 1993; Amy L. Thiel, Certificate No. 6731, issued January 17, 1983; Warren K. Thompson, Certificate No. 5415-R, issued November 21, 1980; Donna Dukes Wade, Certificate No. 11451-R, issued August 22, 1991; Thomas Wantuck Jr., Certificate No. 4235-R, issued December 30, 1977; Gary W. Winegar, Certificate No. 7185-R, issued December 15, 1983.

CPAs not practicing: Maralea S. Brady, Certificate No. 8183, issued July 26, 1985; Irene Ogden Clary, Certificate No. 5675, issued July 27, 1981; Ellen J. Darst Ede, Certificate No. 6559, issued January 17, 1983; Scott Ellis Faulk, Certificate No. 14613, issued October 22, 1999; Kenneth R. Myers, Certificate No. 2115-R, issued October 4, 1968; Kent A. Rader, Certificate No. 13611-R, issued December 6, 1996;Teresa Wuerflein, Certificate No. 5817, issued July 27, 1981.

Retired CPAs: Walter J. McAulay, Certificate No. 1107, issued January 28, 1956; Lauren Thomas Baldwin, Certificate No. 1933, issued January 28, 1967; Ron Hilburn Barrick, Certificate No. 2683-R, issued March 17, 1972; William E. Boyer, Certificate No. 3056, issued January 28, 1974; Ralph W. Goetting, Jr., Certificate No. 6489-R, issued December 16, 1982; Patrick C. Hayes, Certificate No. 1313, issued February 4, 1959; Billy E. Hixon, Certificate No. 6447-R, issued October 28, 1982; Joseph Richard Lisenby, Certificate No. 2037, issued January 27, 1968; Jerry Felix Mathis, Certificate No. 3155-R, issued January 28, 1974; Larry Dan McLain, Certificate No. 14147-R, issued April 24, 1998; James Edward Peck, Certificate No. 481, issued December 28, 1946; Harold House Reed, Certificate No. 509-R, issued October 25, 1947; John Joseph Ryan, Certificate No. 1169, issued January 31, 1957; Lloyd G. Satterwhite, Certificate No. 1269, issued August 5, 1958; Harvey Zimmermann, Certificate No. 14919-R, issued September 29, 2000.

CPA Meeting the Requirements of Substantial Equivalency: Roy Mack Greenway, Certificate No. 4543-R, issued July 20, 1978.

CPAs Not In Compliance with the Oklahoma Tax Commission: James Wesley Deskins, Certificate No. 1449, issued February 4, 1961; Marvin E. Henricks, Certificate No. 5081, issued January 28, 1980; Rebel Lea Robertson, Certificate No. 10769, issued January 25, 1990.

License Cancelled by Registrant's Request: Retired PA: Billy Joe Anderson, License No. 699, issued May 23, 1969.

Deceased Registrants: **CPAs:** James L. Beard, Certificate No. 12439, issued January 21, 1994; Rita Becker, Certificate No. 7207, issued January 26, 1984; Louis Booker, Jr., Certificate No. 387, issued December 26, 1942; William J. Bright, Certificate No. 3317, issued January 27, 1975; Edwin H. Briscoe, Certificate No. 1705, issued February 8, 1964; Charles D. Dennis, Certificate No. 3619, issued January 27, 1976; Martin Engman, III, Certificate No. 2615, issued January 31, 1972; Gerald R. Gray, Certificate No. 1257, issued August 5, 1958; Austin L. Hamilton, Certificate No. 2729, issued July 31, 1972; Gregory D. Jackson, Certificate No. 14523, issued August 2, 1999; Joe P. McCloud, Certificate No. 1113, issued January 28, 1956; Ted Lavern Morgan, Certificate No. 4481, issued July 20, 1978; Neil Okamoto, Certificate No. 4395, issued June 1, 1978; John Mark Ruth, Certificate No. 5781, issued July 27, 1981; Sue S. Shoemake, Certificate No. 4003, issued January 24, 1977; Darlyn F. Sinkbell, Certificate No. 4579, issued November 27, 1978; William W. Soward, Certificate No. 5203-R, issued March 28, 1980; James E. Thompson, Certificate No. 1307, issued February 4, 1959; Wilbur Clifton Wright, Certificate No. 2783, issued July 31, 1972.

PAs: Billy Arnold Caldwell, License No. 47, issued June 24, 1968; Weldon C. Capps, License No. 721, issued May 23, 1969.

Applications and Registrations Approved: The Board took official notice of the following applications and registrations, which have been approved by the Executive Director:

Applications for Reciprocal Certificates:

15792-R	Kevin Earl Cook
15793-R	Kathryn Leigh Garrett
15794-R	William Frederick Miranda, Jr.
15795-R	Kathy Norwood
15796-R	Donald Paul Zimmerman

Initial Registrations of CPA Professional Corporations:

Ed Weaver, CPA, P.C.
Everest Advisors, P.C.
Grissom and Associates, P.C.

Initial Registration of a CPA Professional Limited Liability Company:

Bruce Norton CPA, P.L.L.C.

Adjournment: There being no further business to come before the Board, at 11:50 a.m. Chairman Johnson called for a motion to adjourn.

Volturo moved to adjourn the meeting; Gray second. Affirmative votes: Gray, Volturo, Johnson, Engelbach, St. John, Dugger and Nickles.

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Carlos E. Johnson, Chairman

ATTEST:

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E. B. St. John, Secretary