

OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF MEETING AND HEARINGS

November 4, 2008

The Oklahoma Accountancy Board (OAB) convened in regular session on Tuesday, November 4, 2008 in the Board Room of the Water Resources Board at 3800 N. Classen, Oklahoma City, Oklahoma. A recording of the meeting is on file in the OAB office. Members present at the meeting:

Vicky Petete, CPA, Chair
Carlos Johnson, CPA, Vice Chair
Barbara Ley, CPA, Secretary
Tom Volturo, Representing the Public, Member
Wade Biswell, CPA, Member
Janice L. Gray, CPA, Member
E.B. St. John, PA, Member

Also in attendance at the meeting: Staff: Edith Steele, Executive Director, Donita Graves, Colin Autin and Barbara Walker, Board staff members; Guests: Daryl Hill representing the Oklahoma Society of Certified Public Accountants (OSCPA); Dean Taylor representing the Oklahoma Society of Accountants (OSA); Erin Boeckman with eCapitol and Assistant Attorney General John Crittenden. Brett Willis, Special Prosecutor for the OAB, William R. Schmidt, Respondent and Bill Lester, Attorney were present for relevant segments of the meeting.

Agenda Item #1a -- Call To Order: At 8:42 a.m. Vice Chairman Johnson called the meeting to order. At the request of Chair Petete, Vice Chairman Johnson chaired the meeting in accordance with Section 15.4.C of the Oklahoma Accountancy Act.

Agenda Item #1b -- Declaration of Quorum: Vice Chairman Johnson declared a quorum.

Agenda Item #1c – Announcement of Legal Meeting Notice: Executive Director Steele confirmed the 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 OAB's office and outside the building and meeting room in compliance with the Open Meeting Act.

Agenda Item #1d – Announcement of Absences and Action, if Necessary, to Determine Whether Absence(s) Was Unavoidable Pursuant to Title 59, Section 15.3.B.5: All members were present.

Agenda Item #2 – Announcement of Visitors: Executive Director Steele read the names of the visitors present.

Agenda Item #3 – Public Comment Period: Executive Director Steele advised the OAB she had not received any written requests or had been informed by any member of the public wishing to speak before the OAB.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained 6 items for the OAB's consideration. (1) Approve the minutes of the September 26, 2008 OAB Meeting; (2) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 3/2008 Examination (July/August 2008); (3) Ratification of the staff's recommendation to allow registrants who were affected by the recent hurricanes to renew the registration, permit or report CPE after the September 30 deadline and waive all late fee assessments, as well as the ethics examination requirement for lapsed permits; (4) Take official notice of the OAB's Statement of Receipts and Disbursements for the Month ending September 30, 2008; (5) Approve the list for verified experience of successful candidates for certification; (Appendix 1) and (6) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting. (Appendix 1)

Vice Chairman Johnson recommended a change to the September minutes. Chair Petete acknowledged that the third window of 2008 saw the most participants since the CBT was launched and the passing percentage increased with the exception of FARE. Vice Chairman Johnson requested that the staff send the examination statistical comparison report to the state's colleges. Discussion followed among the OAB members regarding the list of revoked individuals. Chair Petete raised a question about the firm registration of Crowe Chizek and Company LLC from the September meeting. Executive Director Steele explained that she was aware of the declaratory ruling from the North Carolina Board and will follow up with legal counsel.

St. John moved to approve the Consent Agenda with the minutes as amended and that Item C-6 be amended to reflect that individuals automatically revoked who are not in compliance with the Oklahoma Tax Commission (OTC) be designated with an asterisk; Volturo second. Affirmative votes: Biswell, Ley, Johnson, Volturo, St. John, Gray and Petete.

Case No. 1642 – Application to Assess Costs in the Matter of William R. Schmidt, CPA, Certificate No. 10046: This matter came on for hearing at 9:10 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden represented the Board. Respondent was present and was represented by counsel. Respondent testified on his behalf.

Special Prosecutor Brett Willis represented the State.

The purpose of the hearing was to determine whether the Respondent is required to pay all costs assessed in Case No. 1642 including but not limited to investigation costs, hearing officers costs, renting of special facilities costs, and court reporter costs in an amount to be determined.

Gray moved to go into Executive Session; Ley second. Affirmative votes: Petete, Gray, St. John, Volturo, Johnson, Ley and Biswell.

Biswell moved to come out of Executive Session; Ley second. Affirmative votes: Biswell, Ley, Johnson, Volturo, St. John, Gray and Petete.

Gray moved the costs in the amount of \$9,010.80 would be considered reasonable costs by the Board; those costs were arrived at based on Exhibit 4, page 4 - \$8,810.80 plus the \$200 court fee which would be \$9,010.80. However in the interest of justice, the Board considered the amount to be assessed of \$2,517.50 all to be paid within 24 months from today or prior to a request for reinstatement, if that should come sooner; St. John second. Affirmative votes: Biswell, Ley, Johnson, Volturo, St. John, Gray and Petete.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1642.

Agenda Item #5 – Presentation by Carlos Johnson to Speak before the OAB on Behalf of NASBA as Southwest Regional Director: As NASBA's Southwest Regional Director, Vice Chairman Johnson reported on NASBA's recent activities related to the Accountancy License Database (ALD), the Compliance Assurance Committee, representation on ACAP, the Education Committee, the Licensing and Exam Committee in addition to international issues involving accounting standards. He noted that the OAB members are well represented on NASBA's committees. He announced that NASBA's Western Regional meeting will be held in Oklahoma City.

Agenda Item #6 -- Discuss and Act on Recommendations by the Enforcement Committee: Vice Chairman Johnson presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each.

Volturo moved to approve the Administrative Consent Orders in Case Nos. 1582, 1654, 1709 and 1710; St. John second. Affirmative votes: Biswell, Ley, Johnson, Volturo, St. John, Gray and Petete.

Administrative Consent Orders:

Case No. 1582 – Katherine L. Farrow, CPA

This matter is the result of a complaint filed by a former client alleging substandard work in accounting and tax services. As instructed by the Enforcement Committee an investigator was assigned to this file. In the report, the investigator concluded that there were, in fact, certain deficiencies with work paper retention and tax return preparation. An Administrative Consent Order is being offered in this case whereby the Respondent

agrees to the violations and the Respondent's certificate will be placed on probation for two years. During the probation period, the Respondent shall provide up to five (5) tax returns per year for review. If Respondent does not prepare five (5) tax returns, then all those prepared shall be provided for review. The review shall be conducted by a firm or individual who has been approved in advance by the Board. The reviewer will advise the OAB of the results. All costs of the tax return review will be the sole expense of the Respondent. The Respondent is also assessed costs in this matter of \$843.75 but due to the Respondent's current domestic situation can be paid out as follows: \$20 per month for the first year, \$25 per month for the second year, and after that, \$30 a month for subsequent nine months with final payment of \$33.75. Respondent shall also complete twenty-four hours (24) hours of CPE consisting of Professional Ethics and Individual Income Tax Return workshops within 180 days of approval of this Order. The CPE will not count toward the yearly CPE requirement and must be pre-approved by the CPE Coordinator. In addition, any failure of the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. A proven violation of this Administrative Consent Order, the Act, or the Board's Rules shall authorize the Board to take such other and further action as the Board may deem appropriate under the Act.

Case No. 1654 - Qualification Applicant

On the qualification application, the applicant self reported six instances whereby the applicant was arrested for Theft-by-Check starting in 1992 and ending in 2001. All cases were dismissed after probation, restitution and deferred adjudication was completed. Because of the concern for the multiple criminal charges filed against the Respondent, an Administrative Consent Order is being offered in this case whereby the Respondent is subject to a ten (10) year probation during which the Respondent must, at least annually and no later than June 30th of each year, and with each application to sit for the CPA examination, affirmatively report to the Board whether the Respondent has been charged with or convicted of a crime of any sort. The Respondent may sit for examination and in the event Respondent successfully passes the examination, will receive a CPA certificate and may apply for a permit to practice public accounting. Respondent's probation period and the reporting requirements during such probation period will continue for ten (10) years after the effective date of this Administrative Consent Order. Respondent will provide evidence of the completion of the AIPCA Ethics Examination with a score of 90% or more, within six (6) months of the effective date of this Order. Any such incident of arrest, charged with, pleads guilty or nolo contendere to charges, or is convicted of a crime; Respondent violates the terms of this Administrative Consent Order; or Respondent violates the Accountancy Act and/or the Board's Rules will be grounds for the Board to convene a hearing to determine whether Respondent should be allowed to continue sitting for the CPA examination or to retain any CPA certificate or permit to practice public accounting.

Case No. 1709 - Qualification Applicant

On the qualification application the applicant self reported three arrests for driving under the influence. As routine, the OAB staff obtained a criminal background check through the OSBI. The OSBI revealed three additional arrests for possession of marijuana and

two other arrests (dismissed) but these other arrests were not disclosed by the applicant. An Administrative Consent Order is being offered in this case whereby the Respondent agrees to be subject to a probation period beginning with the effective date of this Order and ending three years later. During the probation period Respondent must at least annually and no later than June 30th of each year and with each application to sit for the CPA examination, affirmatively report to the Board whether there have been any charges or conviction of a crime of any sort. Respondent may sit for the CPA examination and in the event Respondent successfully passes the examination, will receive the certificate and may apply for a permit to practice public accounting. Should this occur, Respondent's probation period will continue for three years after the effective date of this ACO. Any incident where the Respondent is arrested, charged with, pleads guilty or *nolo contendere* to charges or is convicted of a crime, any violation of the terms of this ACO or any violation of the Accountancy Act or the Board's Rules will be grounds for the Board to convene a hearing to determine whether Respondent should be allowed to continue sitting for the CPA examination or to retain any CPA certificate and/or permit to practice public accounting.

Case No. 1710 - Qualification Applicant

The Respondent in this case filed an application for qualification on which the Respondent answered "No" to the question "Have any of the following events ever occurred that have not been previously reported to the OAB: (1) have you been arrested; (2) have you been charged with a crime or are any charges against you pending at this time; (3) have you pled guilty or *nolo contendere* to any charge(s), (4) have you been convicted of a crime? As routine, the OAB staff obtained a criminal background check through the OSBI. The OSBI revealed the applicant had a previous arrest for selling alcohol to a minor that was not disclosed by the applicant. An Administrative Consent Order is being offered in this case whereby the Respondent agrees to be subject to a probation period beginning with the effective date of this Order and ending three years later. During the probation period Respondent must at least annually and no later than June 30th of each year and with each application to sit for the CPA examination, affirmatively report to the Board whether there have been any charges or conviction of a crime of any sort. Respondent may sit for the CPA examination and in the event Respondent successfully passes the examination, will receive the certificate and may apply for a permit to practice public accounting. Should this occur, Respondent's probation period will continue for three years after the effective date of this ACO. Any incident where the Respondent is arrested, charged with, pleads guilty or *nolo contendere* to charges or is convicted of a crime, any violation of the terms of this ACO or any violation of the Accountancy Act or the Board's Rules will be grounds for the Board to convene a hearing to determine whether Respondent should be allowed to continue sitting for the CPA examination or to retain any CPA certificate and/or permit to practice public accounting.

Files to Close:

None

Files to be assigned to the Administrative Law Judge:

Subchapter 10:15-37-6(e) of the Oklahoma Administrative Code provides "Hearings will be conducted by one (1) of the following methods, **as determined by the Board** (emphasis added): (3) By an attorney licensed to practice law in this state appointed by the Board to act as a hearing examiner or Administrative Law Judge"

The Vice Chairman recommends the following files be heard before the Administrative Law Judge:

None

Agenda Item #7 – Discussion and Possible Action on Staff’s Proposed Board Meeting Schedule: Executive Director Steele referenced the amended schedule presented at the meeting.

Volturo moved to approve the revised 10/30/08 schedule noting the January 23, 2009 meeting has been changed to January 30, 2009 and the February 20, 2009 meeting has been changed to February 27, 2009; St. John second. Affirmative votes: Biswell, Ley, Johnson, Volturo, St. John, Gray and Petete.

Agenda Item #8 – Discussion and Possible Action on Recommendation for an Ad Hoc Committee to Assist Staff in Relocation of the OAB’s Office: Chair Petete appointed Member Volturo as Chair of the Ad Hoc Committee based on his experience with the process. She appointed Executive Director Steele to also serve on the committee. Vice Chairman Johnson volunteered to serve on the Ad Hoc Committee.

Agenda Item #9 – Discussion and Possible Action on Report from the Legislative Committee: As Chair of the Legislative Committee, Member Gray reported that the committee composed of herself, Vice Chair Johnson and Secretary Ley will be meeting tomorrow morning with members and representatives from the Oklahoma Society of Accountants (OSA) and the Oklahoma Society of Certified Public Accountants (OSCPA) to discuss legislative issues. She stated that a peer review requirement for compilations, non-CPA ownership, mobility and all of the clean-up language to the Act and Rules that had been previously proposed were among the concepts to be included in proposed legislation that will be presented to the Board at its December meeting. No official action was taken on this item.

Agenda Item #10 – Discussion and Possible Action on Report from the Rules Committee: As Chairman of the Rules Committee, Member Volturo referenced the amended draft presented at the meeting. Executive Director Steele advised the OAB of the filing deadlines related to the rulemaking process. Vice Chairman Johnson requested further study be conducted on the term "qualification applicant" to determine if a clearer term can be used. Discussion followed among the OAB members regarding proposed changes to CPE and the OAB’s formal proceedings. He recommended that the OAB members review the draft and forward comments to the Chair of the Rules Committee and the Executive Director. No official action was taken on this item.

Agenda Item #11 – Discussion and Possible Action on Report from the Technology Committee: As Chairman of the Technology Committee, Member Biswell reported that the Technology Committee will be meeting on November 20, 2008 with various staff members from Ok.gov, the Office of State Finance (OSF) and Jeff Carlin to discuss issues encountered during this year's registration renewal period. He added that members of the OAB staff will also be in attendance.

Agenda Item #12 – Discussion and Possible Action on Report from Budget and Audit Committee for the OAB's FY 2010 Budget Request: As Chair of the Budget and Audit Committee, Secretary Ley addressed this item.

Ley moved that the Board approve the FY 2010 Budget Request presented; Biswell second. Affirmative votes: Biswell, Ley, Johnson, Volturo, St. John, Gray and Petete.

Agenda Item #13 – Report from the NASBA Annual Meeting: Discussion followed among OAB Members and Executive Director Steele regarding various issues addressed at the NASBA Annual Meeting.

Agenda Item #14 – Director's Report: Executive Director Steele addressed the following issues:

- Progress report of second draft of the OAB personnel policy and procedure manual after receiving edits and comments from Chair Petete and Member Volturo.
- Completion of audit field work by Finley and Cook.
- Progress report on the pros and cons for outsourcing examination procedures to NASBA.

Agenda Item #15a – Chair's Report: Chair Petete addressed the following issues:

- Executive Director Steele's appointment as Chair of NASBA's Executive Director Committee.
- Commendation expressed to Vice Chairman Johnson for Oklahoma City being selected as location for the NASBA Regional Meeting in 2009.
- Presentation Ceremony held on Saturday, November 15, 2008.
- OAB member attendance at the OSCP's Professional Issues Updates.

Agenda Item #15b – Next Meeting Date Announced: The next regularly scheduled OAB meeting will be 8:30 a.m., Friday, December 19, 2008 at the Water Resources Board Room, 3800 N. Classen Blvd, 2nd Floor, Oklahoma City, OK 73118.

5169.

Agenda Item #16 – New Business: No new business.

Agenda Item #17 – Adjournment: There being no further business to come before the OAB, at 11:20 a.m. Vice Chairman Johnson declared the meeting adjourned.

ATTEST:

Vicky Petete, Chair

Barbara Ley, Secretary

APPENDIX 1**CERTIFICATES SURRENDERED BY REGISTRANTS:****CPAs:****Surrendering CPA Certificate Due To The New CPE Requirements:**

Leslie W. Carnell, Certificate No. 5672 issued July 27, 1981
Timothy J. Hund, Certificate No. 5973 issued January 29, 1982
Frank James McGaha, Jr. Certificate No. 12966 issued January 30, 1995
Barbara Moore Noyes, Certificate No. 3654 issued January 27, 1976
Thomas E. Rains, Certificate No. 3662 issued January 27, 1976
John L. Wilson, Certificate No. 3839 issued July 19, 1976

Not in Compliance with the Oklahoma Tax Commission:

Mark Earl Jones, Certificate No. 12740 issued August 1, 1994
Deborah A. Rynda, Certificate No. 4102 issued July 18, 1977

No Longer Residing In Oklahoma:

Stefanie Renee Crane, Certificate No. 13662 issued February 3, 1997
Theresa M. Kersgieter, Certificate No. 9466 issued July 23, 1987
Scott H. Raskin, Certificate No. 3806 issued July 19, 1976

In-State CPAs No Longer Practicing:

Dale Roger Gustafson, Certificate No. 7945 issued January 31, 1985
Alan L. LaFerry, Certificate No. 11348 issued July 25, 1991
Randy S. Lindemuth, Certificate No. 5836-R issued September 25, 1981
Harral Scott, Certificate No. 13820-R issued April 4, 1997

Out-of-State CPAs No Longer Practicing:

Russell N. Baugh, Certificate No. 7144-R issued October 27, 1983
Dianne K. Haberman, Certificate No. 15649-R issued April 18, 2003
Thomas M. Obrist, Certificate No. 15654-R issued April 18, 2003
James R. Parris, Certificate No. 5550 issued January 26, 1981
J. Alan Post, Certificate No. 16138-R issued December 5, 2005
Jennifer E. Stewart, Certificate No. 15235-R issued November 16, 2001

5171.

Retired:

Nina Gay Browning, Certificate No. 10678 issued January 25, 1990
Dean E. Graber, Certificate No. 5402-R issued November 21, 1980
Charles F. McDermott, Certificate No. 2118-R issued October 25, 1968
James J. Ruttenberg, Certificate No. 1890-R issued March 26, 1966
Gregory L. Slief, Certificate No. 10520 issued July 27, 1989
John William Smith, Certificate No. 2759 issued July 31, 1972

PAs:

In-State PAs No Longer Practicing:

Jack A. Morgan, License No. 1058 issued March 19, 1993

Retired:

Lyman F. Lambertus, License No. 795 issued May 23, 1969

INDIVIDUALS AUTOMATICALLY REVOKED ON SEPTEMBER 30, 2008:

As a result of non-compliance with Title 68, § 238.1 and Section 15.14 of Oklahoma Statutes:

CPAs:

346	JOHN DANIEL BUTHOD**	1674	LEROY DUNCAN
486	WARREN N. LESH	1768	DAVID DEAN WALDEN
740	ELDON WAYNE WILLIAMSON	1812-R	EDWIN DENHAM
826	JOHN M. HALEY*	1826	LARRY R. GEIS
942	WILLIAM ALBERT WILLE	1842	JAMES STEELE
956	GLENN MCFEE STINCHCOMB	1886-R	DALE E. ARMSTRONG
978	ROBERT RICHARD ROBINSON	1946	BOB L. GADDY
1088	JANE W. BAXTER	1966	THOMAS ARCHIBALD
1148	RALPH EDWARD CHASE JR.	2172	C.F. THOMPSON*
1278	JAMES ESKELL WALTON	2226	MIKE ELKINS O'NEAL
1298	H. MAX HEDGES	2348	DANIEL L. DAVIES
1326	IRA CHARLES KISSLING	2466	SHELBA PARMLEY
1338	DONALD L. MYERS	2568	SHERRY MACHENS
1348	HUEL FARRELL MATHESON	2620	WALLACE GIASSON*
1504	PATRICIA MOSSHAMMER LANER	2718	JERALD ELLIS
1522	CHARLES B. TETRICK	2762	ALFRED SNIPES JR.
1618	JOHN HARVEY SCOTT	2772	JAMES A. TILLEY
1650	VESTER L. LITTLE	2808-R	JOHN MOLES
1658	RONALD LEON STOOT	2916-R	ROGER M. WORTHAM

2964	GRETA P. HICKS	6346	JOSEPH SOULEK
2984	STEVEN LEE NELSON	6486-R	JOHN LEONARD BODE
3082	DAVID EDWARD GANNON	6602	ANNETTE M. HASKINS
3100	WILLIAM THOMAS LEBO	6698	DONALD ROBERT ROWLETT
3110	CHARLES V. MOORE	6720	ANTHONY R. STEPHENS
3126	JO ELLEN DRISKO	6742	D. GRANT VANLANDINGHAM
3206	J. B. DIXON	6862	MARTHA A. BURGER
3278-R	JACK LAYNE STERETT	6874	WILLIAM A. DARK
3378	ALBERT L. NATION	6940	L. ANDRE LAM
3386	DENNIS R. PETERSON	7196	BRADLEY K. ATKINSON
3604	PATTI POWELL BROWN	7210	JEFFREY RICHARD BISHOP
3612	DAVID ALAN COLLUM	7242	GREGORY SCOT CONRADY
4062	GEORGE BREITENSTEIN	7358	CHRISTOPHER O'NEILL
4068	JOYCE HUFF ALLEN	7364	TERRY NICHOLAS PEFANIS
4100	LOUIE R. GEISER*	7408	JENNIFER K. STREIGHTOFF
4112	PHILIP D. KURTZ	7534	WILLIAM DENNIS BROWN
4152	DANNY L. TURREL*	7544	MICHAEL JOHN CHILDRESS
4246	THOMAS BUENO	7560	LISA A. GILBRETH**
4258	ROBERT EARL DAVIS JR.	7564	JOHN ELDON EGGERS
4328	MARVIN G. PEMBER	7594	GARY D. GURLEY
4332	GARY LYNN PRIM	7744	BENE'E SLATER BRADEN
4398-R	PETER BORIS ADAMACK	7762	ROBERT REX WANN
4494	R. DAVID PLUMLEE	7776	KURT OLIVER WILLIAMS*
4504	DAVID L. SANDERS	7942	SUZANNE WHITNEY
4526	SUZETTE TRIGALET	8006	B. E. MILNER
4582	JANET HUGHEY BISHOP	8022	MARK WARD O'ROKE
4816	WALTER P. BRYCE JR.	8126	SHARON K. MONTGOMERY
4874	RONALD DEAN KING	8188	ELAINE M. KELLEY BUCKLEY
4906	CURTIS F. SANDERS JR.*	8200	A. ROBERT CLAY
4910	KIMBERLY C. SELLERS	8238	DANITA COCKRELL
4928	GLENN A. VENT	8384	JAMES M. WADE II
5010	JOHNNIE BRENT BAKER	8484	RAYMOND COFFELT JR.*
5066	CANDACE J. GARCIA	8506	TRAVIS MORGAN DODD
5120	MARIANNE CROWDIS	8510	ROBIN CHARMIAN MURPHY
5138	SHANNON TOWER SELF	8540	LESLIE ASPENSON HADLEY
5234	JAMES M. BERMAN	8576	JOHN R. KASTNER
5316	MAHLON KARL PITT*	8608	JOHN DEAN MILBURN
5348	DARLA FLANAGAN	8632	LINDA DENISE RHOADES
5504	MARYANN HULL	8654	KRISTI MASSEY ROBERTS
5568	WARREN P. SHREVE II	8672	RICHARD ALAN SHIMER
5654	DENNIS RAY BACON	8680	LEONARD C. SMITH
5732	JON RANDALL KIRK	8704	KELLI KASH MULLOY
5770	LEEANNE PERRY*	8834	TROY KENT DAVIS
5790	DAVID L. SNYDER	8908	RUBY WONG KUHMICHEL
5810	RONALD W. WILKEN	8936	DAVID DONALD MEANS
5872	NEAL E. TOMLINS	8956	KENNETH SCOTT SPARKS
5882	DEE ANNA BAILEY	8972	ALAN T. RICHERT
5978	SANDRA HOWERTON	8988	MIKE SHADARAM
5996	JACOB LOWENTHAL	8994	VICTOR LYNN SMITH
6010	ANDREW T. MELTON	9014	DONALD F. VAN LEEUWEN*
6062	VICKIE JEAN SMITH	9088	SCOTT GORDON BATARY
6092	FRANCES CHURCH	9150	TERRI L. DILLON
6254	PATSY TATE WAGOR	9156	ERIC EDWIN EBY JR.
6300	SHERRY ANN MARTIN	9244	CRAIG ALLEN MYERS
6322	STANLEY JON REIMER	9248	DONNA S. M. PADDOCK

9284	KELLY MACK SNEED	12268	KARLA HOOSE
9314	MICKI HARRIS WILKESON	12484	JOHN M. GIBSON
9412	BARBARA A. STEPHENS	12502	TONY RAY HENRY
9426	PAUL MICHAEL DOUGLAS	12504	EDGAR ALBERT HIRSHBURG
9480	NANCY TACKETT*	12572	LURENE R. OCKERMAN
9510	DAVID PENNINGTON	12726	MARK HARSHBARGER
9548	SHERRI S. VOELKEL	12744	OSCAR KORNBLATT
9606-R	ELIZABETH H. SCHMITZ	12802	MELISSA RENEE MOK
9668	REBECCA ANN COLLINS	12980	NONA ALLIENE NEWSOM
9736	LORRIE JEANETTE PINE	13086	BRADLEY ERIC CALLAHAN*
9904	JUDY FREENY COOK*	13258	MARY GRACE BARANSKI
9934	PHILLIP JOHN GIACHINO	13290	DANIEL J. DEMPEWOLF
9946	LYNDA HAMRA RAMMING	13376	GARRY DON STEPHENSON
9960	DALE LEE HISEROTE	13488	DAVID WAYNE FLETCHER*
9990	LINDA KILBORN LEE	13502	VIRGINIA PRUETT HENKE
10028	TODD FRANKLIN PELOSI	13750	STACY J. PRATT*
10046	WILLIAM RAY SCHMIDT	13774	ERIC CHARLES SOUKUP
10080	MICHAEL UNDERWOOD	14032	SUSAN G. DIXON
10088	SCOTT WILKERSON	14088	EARLENE MIRACLE
10170	CECILIA ANN CREWS	14276	VINCENT HANS WIEMER
10234	VIJAYA KRISHNA	14482	JENNY JIANING CHEN
10252	SHIRLEY MATLOCK	14512	BRIAN D. HIGGINS
10260	DIANA L. MORGAN	14618-R	ROY G. TURNER III
10292	KIMBERLY ASHLOCK	14702	CHRISTOPHER P. LANGLEY
10310	WILLIAM VANDERVEEN	14712	SUZANNE LAGAYLLE MOORE
10324-R	JOHNNIE PAUL GRAVES	14908-R	MONA JEAN LOEWEN
10372	ROGER DEAN BOEVERS	14936-R	WILLIAM L. STONE
10426	MALCOLM HARDAGE	14980	JON PATRICK KENNEDY
10430	DONALD HAYCRAFT	15022	JOAN E. LAND
10510	LINDA SCONYERS	15130	KATHRYN PHILLIPS WILSON
10518	BARBARA ANN SIKES	15136	MELISSA RENEE RUBY
10550	RON C. YOTT	15170-R	RUSSELL GORDON APPLE
10604-R	KEVIN SCOTT SPARKS	15264	CLINT ALAN DAVIS
10788	STACEY SPIVEY SMITH	15300	KELLY L. LEVINGS*
10802	MICHAEL JON TUPPS	15488-R	KEVIN DALE MOSELEY
10952	DANIEL HARRIS KROLL	15588	SHAWN JEFFCOAT
10964	PIA DIANA MCBRIDE	15644-R	JENNIFER ODOM GOOGE
11018	STACEY WHITECOTTON	15700	AIMEE GARCIA-ESCRIBANO
11028-R	RUSSELL MCADAMS	15864	STEPHEN JERREL KNOY*
11030-R	JOHN PRZYBYSZ	15904	AMBER MARIE WHISENHUNT
11126	MARGARET GWARTNEY	15938-R	KELLY CHASE LINDNER
11206	TERESA WUCHTER	15966	BRYON LEE BRIGGS
11264-R	FREDERICK LOREN GALE	15998-R	BRIAN RAY MORRIS
11294	CARRIE CHANDLER	16110	ERIC JASON SCISM
11606	JONATHAN S. NUNLEY	16134	MATTHEW JAMES GIBSON
11652	LAUREN STUART	16430-R	KEVIN K. GRIFFIN
11776	CAROLYN M. EMDE	16464	JONATHAN DALE HILLMAN
11792	KEVIN E. GORDON	PAs:	
11840	DANNY NEDBALEK		
11864	DAVID L. ROSENTHAL	44	DEWEY KENNETH BLACKBURN
11886	RHONDA ROSS VINCENT	364	STANLEY E. MYERS
12040	PATRICK ALAN JONES	508	BETTE D. BENTON
12042	JAMES BARTON KALSU*	660	CHARLEY NELSON MCSWAIN
12120	WILLIAM WOODARD		
12150	DAVID ALAN HOOD		
12240	JOYE LYNN GERMANY		

*OTC Non-Compliant

** Subsequently Rescinded

DECEASED REGISTRANTS:**CPAs:**

Joe D. Peters, Certificate No. 3502 issued July 28, 1975

Louis H. Volberding, Jr. Certificate No. 13822-R issued May 23, 1997

PA:

Marley Addison Smith, License No. 3 issued June 6, 1968

DISSOLVED FIRMS:**CPA Limited Liability Partnerships:**

Dana F. Cole & Company, LLP (Nebraska)

Sellers, Richardson, Watson, Haley & Logan, LLP (Alabama)

Grades Certified: The OAB took official notice of the administrative posting of scores to the OAB's records for the Window 3/2008 Examination which were certified by the Executive Director.

The following 33 candidates successfully passed the Certified Public Accountant Examination Window 3/2008:

Name

Deepa Bharani

Andrew Warren Bunch

Donna Rae Charmasson

Rayna Diekelman

Dannita Ann Duehning

Stacy Kathryn Ensminger

Kathy Ann Fox

Diana Lin Galatian

Priyanka Garg

Anthony Lemuel Herron Jr.

Jennifer Marie Holloway

Laura Danielle Holman

Kermit Val Jones

Jana Kim

Floyd Joseph Langley

Virginia Faye Lee

****Catherine Jo Lundgren**

Tyler Len Majors

Julie Lindell Marks

5175.

Name

Giselle Martinez

Leanne Michelle Matthews

Beth Miller

Melissa Ann Moran

***Md Abdul Mottalib**

Adrienne Maria Myers

Matthew Brooks Neas

Linda Burge Orr

*****Alecia Kay Paschal**

George Warren Paul

Lysa Michelle Ross

Clint Russell Roush

Maria Willsher Urlaub

Amanda Vermillion

BOLD = Each section passed on first sitting

* = Nominee for Gold Medal Award

** = Nominee for Honorable Mention Gold Medal Award

*** = Nominee for Silver Medal Award

Applications Approved: The OAB took official notice of the following experience verification applications which have been approved by the Executive Director:

Name

Doroteia Bozhidarova Bozhanova

Andrew Warren Bunch

Staci Elaine Clour

Travis Bobby Combs

Cory Anthony Hepburn

Anthony Lemuel Herron Jr.

Jennifer Michelle Herron

Jennifer Marie Holloway

Laura Danielle Holman

Floyd Joseph Langlely

Virginia Faye Lee

Matthew Brooks Neas

Yekaterina Victorovna Shutts

Maria Willsher Urlaub

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

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

16489	Debra A. Lee
16499	Jonetta Hudson
16501	Douglas Brent Allison
16502	Teresa Avery
16503	Blake Jordan Bergman
16504	Shelley Renae Boileau
16505	Olena V. Brenning
16506	Jeri Beth Brooks
16507	Lucius Drake Crandall
16508	Ashley Nicole Dayton
16509	Robert Harvey Duncan
16510	Courtney McCrary Fretheim
16511	Scott Walter Fretheim
16513	Taylor Douglas Gilpin
16514	James Michael Gripka
16515	Melissa Rae Haas
16516	Nathan Hodges Helms
16517	Amy Michelle Kroll
16518	Gregory M. Larson
16519	Donald Irwin Lehman
16520	Eric Clayton Lewis
16521	Melissa Willis Lewis
16522	Robert Michael Lively
16523	Blake Lowry
16524	Ursula Lundberg
16525	Jacob David McQuerry
16526	Jennifer Brady Munholland
16527	Kiranmaye Nallayahgari
16528	Elizabeth Eileen Pilgrim
16529	Kalyn Louise Schuetzner
16530	Rebecca L. Trudell
16531	Caleb Clarence Van Dolah
16537	Dannita Ann Duehning
16538	Kathy Ann Wingo Fox
16540	Julie L. Marks

APPLICATIONS FOR PRACTICE PRIVILEGES IN ACCORDANCE WITH
SUBSTANTIAL EQUIVALENCY (Based on State SE Recognition):

William Robert Hamilton III (California)
Steven Josserand (Kansas)
Samuel H. Reynal (California)

5177.

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

1886-R	Dale E. Armstrong
2471	Earnest B. Sartin
4102	Deborah A. Rynda
4932	Paul Douglas Wilson
5654	Dennis Ray Bacon
7762	Robert Rex Wann
7934	John L. Giem
9594	Steven Andrew Ewing
10282	Andrew Charles Robertson
12572	Lurene R. Ockerman
12661-R	Lisa Klein DeQuasie
13876	Teresa Carroll
14406	Kristine Marie Rogers
16464	Jonathan Dale Hillman

INITIAL REGISTRATION OF A CPA PARTNERSHIP:

Davidson & Wade

INITIAL REGISTRATION OF A CPA LIMITED LIABILITY PARTNERSHIP:

Sellers, Richardson, Holman & West, LLP (Alabama)

INITIAL REGISTRATION OF A CPA PROFESSIONAL CORPORATION:

SAS 70 Solutions, Inc. (Florida)

REINSTATEMENTS OF CPA PROFESSIONAL CORPORATIONS:

E. B. Sartin, CPA, Inc.
H. B. & M. Inc. (Utah)