

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

August 11, 2017

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 11, 2017, at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

David Greenwell, CPA, Chair
 Marc Delametter, CPA, Vice Chair
 Randa Vernon, CPA, Member
 James Taylor, CPA, Member
 Karen Cunningham, Member
 Jody Manning, Member

Board staff present at the meeting: Randy Ross, Executive Director; Lalisa Semrad, Enforcement Coordinator; Rebekah Flanagan, Examination Coordinator; and Amy Freeman, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Agenda Item #1a – Call To Order: At approximately 8:30 AM, Chair Greenwell called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Chair Greenwell declared a quorum.

Agenda Item #1c – Announcement of Legal Meeting Notice: Executive Director Ross confirmed the notice of the meeting was filed with the Secretary of State and the agenda for the meeting was properly posted in compliance with the Open Meeting Act.

Agenda Item #1d – Announcement of Absences and Action, if Necessary, to Determine Whether Absence(s) Were Unavoidable Pursuant to Title 59, Section 15.3(B)(5): Secretary Sanner was absent. Chair Greenwell excused his absence

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Eric Johnson, representing the OSCPA, and Dean Taylor, representing the OSA; Stacy Robinson, Respondent; Richard Bednar, Jr., Respondent; Allison Meinders and Randall Calvert, Calvert Law Firm; and the Court Reporter.

Agenda Item #3 – Public Comment Period: Executive Director Ross advised the Board that he had not received any requests for public comment.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained four items for the OAB's consideration: (1) Approve the Minutes of the May 19, 2017, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2017, for the months ending May 30, through July 31, 2017; (3) Take official notice of the experience verification applications which have been approved by the Executive

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Director; (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting.

Motion by Manning that the Board approve the Consent Agenda. Second by Cunningham.

Affirmative Votes: Vernon, Greenwell, Delametter, Taylor, Cunningham and Manning.

Agenda Item #6 – Discussion and possible action on Administrative Actions and recommendations from the Enforcement Committee:

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2133 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2 hours short of meeting the 120-hour minimum CPE requirement for 2013-2015. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$192.50, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 2 hours of CPE within 30 days to apply to the shortage. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 30 hours for 2013 (includes 1 hours ethics); 48 hours for 2014 (includes 4 hours ethics); and 40 hours for 2015 (includes 4 hours ethics).

Peer Review Status: N/A.

Case No. 2134 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 44.5 hours short of meeting the 120-hour minimum CPE requirement for 2013-2015 and 87.5 hours short for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000, plus costs and attorney fees in the amount of \$178.06, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 87.5 hours of CPE within 30 days to apply to the shortage. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 43 hours for 2013 (includes 0 hours ethics); 32.5 hours for 2014 (includes 4 hours ethics); and 0 hours for 2015 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2136 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 5 hours short of meeting the 120-hour minimum CPE requirement for 2013-2015. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 5 hours of CPE within 30 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 42 hours for 2013 (includes 2 hours ethics); 44 hours for 2014 (includes 2 hours ethics); 29 hours for 2015 (includes 5.5 hours ethics); and 47 hours for 2016 (includes 4 hours ethics).

Peer Review Status: N/A.

FILES TO CLOSE:

File 2278 – Revoked CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 8 hours short of the CPE requirement to "return to active status". The registrant's certificate has been automatically revoked for failure to register. Therefore, the Enforcement Committee recommends that the file be closed with a note to the record to reopen the enforcement issue if the registrant ever applies for reinstatement.

File 2296 – CPA Firm

This file was opened as a result of a complaint that the registrant firm failed to timely prepare the client's tax return. The complainant's records were mistakenly moved to storage during a period of staff turn-over for the firm. The firm took steps to protect the client from harm once the issue had been identified and refunded the client's fees; therefore, the Enforcement Committee recommends that the file be closed.

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OAB Records Summary

Peer Review Status: N/A.

File 2311 – Deceased CPA

This file was opened when the registrant was dropped from the AICPA Peer Review program. The registrant has passed away; therefore, the Enforcement Committee recommends that the file be closed.

File 2334 - CPA

This file was opened as a result of a PROC referral that the registrant's most recent peer review was sub-standard. The Enforcement Committee found adequate corrective measures had been taken pursuant to the peer review administering entity's direction. Therefore, it recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 27 hours for 2013 (includes 4 hours ethics); 58 hours for 2014 (includes 4 hours ethics); and 67 hours for 2015 (includes 4 hours ethics).

Peer Review Status: Registrant is in compliance.

File 2335 - CPA

This file was opened as a result of a referral from the PROC that the registrant received consecutive substandard peer reviews. The Enforcement Committee found adequate corrective measures had been taken pursuant to the peer review administering entity's direction. Therefore, it recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 41 hours for 2013 (includes 0 hours ethics); 42 hours for 2014 (includes 2 hours ethics); and 47 hours for 2015 (includes 4 hours ethics).

Peer Review Status: Registrant is in compliance.

File 2340 - CPA

This file was opened as a result of a referral from the PROC that the registrant received consecutive substandard peer reviews. The Enforcement Committee found adequate corrective measures had been taken pursuant to the peer review administering entity's direction. Therefore, it recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 54 hours for 2013 (includes 4 hours ethics); 40 hours for 2014 (includes 4 hours ethics); and 42 hours for 2015 (includes 0 hours ethics).

Peer Review Status: Registrant is in compliance.

Motion by Delametter that the Board approve the Administrative Consent Orders in Case no.'s 2133, 2134 and 2136 and close File no.'s 2278, 2296, 2311, 2334, 2335, and 2340. Second by Cunningham.

Affirmative Votes: Vernon, Greenwell, Delametter, Taylor, Cunningham and Manning.

Agenda Item #5 – Recognition of service presentation to former Oklahoma Accountancy Board member Barbara Ley, CPA:

Chair Greenwell presented Barbara Ley, CPA with tokens of the Board's appreciation and gratitude for her service.

Agenda Item #7 – Introduction of the newest member of the Oklahoma Accountancy Board, James Taylor, CPA: The Board welcomed the newest member, James Taylor, CPA.

Agenda Item #8 – Discussion and possible action to support the appointment of Randall Ross, CPA to be Chair of the NASBA Executive Director's Committee and approve associated travel:

Motion by Cunningham to approve associated travel to Randall Ross, CPA's appointment as Chair of the NASBA Executive Director's Committee. Second by Delametter.

Affirmative Votes: Vernon, Greenwell, Delametter, Taylor, Cunningham and Manning.

Agenda Item #9 – Discussion and possible action on National Association of State Boards of Accountancy Regional Director's Focus Questions: A brief discussion took place among the Board.

Motion by Delametter that the Board approve submission of responses to the Focus Questions to NASBA. Second by Vernon.

Affirmative Votes: Vernon, Greenwell, Delametter, Taylor, Cunningham and Manning.

Agenda Item #10 – Discussion and possible action on request from Joann Adam [CPA #8847 – revoked] to amend her certificate status from revoked to disabled [Deferred from April 2017]: A brief discussion took place among the Board. The Board, with recommendation from the Enforcement Committee will amend Ms. Adam's certificate status from revoked to disabled, effective March 1, 2013.

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Motion by Delametter that the Board amend Joann Adam's [CPA #8847] certificate status from revoked to disabled, effective March 1, 2013. Second by Vernon.

Affirmative Votes: Vernon, Greenwell, Delametter, Taylor, Cunningham and Manning.

Agenda Item #11 – Discussion and possible action on report from Peer Review Committee:

- July 2017 Peer Review Oversight Committee report

Motion by Cunningham that the Board approve the PROC report as presented. Second by Manning.

Affirmative Votes: Vernon, Greenwell, Delametter, Taylor, Cunningham and Manning.

Agenda Item #12 – Discussion and possible action on report from the Continuing Professional Education Committee:

- Semi-Annual CPE Audit Results

Motion by Manning that the Board approve the Semi-Annual CPE Audit report as presented. Second by Cunningham.

Affirmative Votes: Vernon, Greenwell, Delametter, Taylor, Cunningham and Manning.

Agenda Item #13 – New Business: There was no new business

Agenda Item #14 – Discussion and possible action on report from the Executive Director:

Updates

- We are working with Office 365 in the cloud. Still in the learning mode.
- We had a phone upgrade throughout the office in June.
- I will be inducted into the Oklahoma Chapter of the National Wrestling Hall of Fame in October.
- We expect a special session of the legislature if the Supreme Court rules as most expect.
- I attended NASBA U on August 2-3.
- Secretary Doerflinger has approved my travel associated with being the Chair of the NASBA ED Committee.

Expenditures made by the Executive Director between \$2,500 and \$5,000 since the preceding Board meeting:

- OMES – IT Services for Apr 2017 - \$2,885.83
- BEP One – Jun 2017 rent - \$4,392.00
- OMES – IT Services for May 2017 - \$2,888.32
- Bank of America – Credit card fees for May 2017 - \$2,519.94
- OMES – IT Services for Jun 2017 - \$2,889.15
- Bank of America – Credit card fees for Jun 2017 - \$2,816.21
- BEP One – Jul 2017 rent - \$4,392.00
- BEP One – Aug 2017 rent - \$4,392.00

Expenditures made by the Executive Director with approval of the Chair between \$5,000 and \$10,000 since the preceding Board meeting:

- OMES – Phase II Milestone 3 Payment - \$8,700.00
- USPS – Postage - \$10,000.00
- State Auditor and Inspector – Auditing services for Apr and May 2017 - \$8,695.00

Agenda Item #15 – Discussion and possible action on report from the Chair:

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, September 22, 2017, at Cameron University, 2800 W Gore Blvd, Lawton, OK 73505.

Hearing

Case No. 2139 – Hearing in the matter of the Application of Stacy Michelle Robinson for Determination of Eligibility to sit for the Certified Public Accountant Examination: This matter came for hearing at 9:09 AM. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. Special Prosecutor Calvert represented the State. The Respondent was present.

The purpose of this hearing was to determine whether the Respondent is eligible to sit for the Certified Public Accountant Examination.

During her opening statement, the Respondent moved to have Exhibit 1 entered into the record. There were no objections. At the recommendation of Assistant Attorney General

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Crittenden, Chair Greenwell accepted the Exhibit into the record. The Respondent gave her testimony on the events that had previously taken place.

Special Prosecutor Calvert moved for the admission of State's Exhibits 1-9. There were no objections. At the recommendation of Assistant Attorney General Crittenden, Chair Greenwell accepted the Exhibits into the record. Special Prosecutor Calver then called the Respondent and questioned her on her past and current conduct.

Members of the Board questioned the Respondent on her past and current conduct.

Both Special Prosecutor Calvert and the Respondent gave closing statements.

At this time Chair Greenwell entertained a motion to enter Executive Session.

Motion by Manning that the Board enter Executive Session.
Second by Delametter.

Affirmative Votes: Vernon, Greenwell, Delametter, Taylor,
Cunningham and Manning.

The Board entered into Executive Session at approximately 10:08 AM.

Motion by Cunningham that the Board come out of Executive Session. Second by Manning.

Affirmative Votes: Vernon, Greenwell, Delametter, Taylor,
Cunningham and Manning.

The Board came out of Executive Session at approximately 10:45 AM.

Motion by Delametter that Ms. Robinson currently be denied Application to sit for the Certified Public Accounting Examination. Ms. Robinson does not meet the standards as set out by the Oklahoma Accountancy Act 15.8.A. Second by Taylor.

Affirmative Votes: Vernon, Greenwell, Delametter, Taylor,
Cunningham and Manning.

Note: Vice Chair Delametter left the meeting at 10:47 AM.

Case No. 2135 – Hearing in the matter of the Application of Richard John Bednar, Jr. for Determination of Eligibility to sit for the Public Accounting Examination or Certified Public Accountant Examination: This matter came for hearing at 10:52 AM. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. Special Prosecutor Calvert represented the State. The Respondent was present.

The purpose of this hearing was to determine whether the Respondent is eligible to sit for the Public Accounting Examination or the Certified Public Accountant Examination.

The Respondent did not have an opening statement or any Exhibits to enter into the record.

Special Prosecutor Calvert moved for the admission of State's Exhibits 1-18. There were no objections. At the recommendation of Assistant Attorney General Crittenden, Chair Greenwell accepted the Exhibits into the record. Special Prosecutor Calvert then called the Respondent and questioned him on his past and current conduct.

Members of the Board questioned the Respondent on his past and current conduct.

Both Special Prosecutor Calvert and the Respondent gave closing statements.

Board Member James Taylor, CPA recused himself from case.

At this time Chair Greenwell entertained a motion to enter Executive Session.

Motion by Manning that the Board enter Executive Session.
Second by Cunningham.

Affirmative Votes: Vernon, Greenwell, Cunningham and Manning.

The Board entered into Executive Session at approximately 12:28 PM.

Motion by Manning that the Board come out of Executive Session. Second by Cunningham.

Affirmative Votes: Vernon, Greenwell, Cunningham and Manning.

The Board came out of Executive Session at approximately 12:58 PM.

Assistant Attorney General John Crittenden stated that during Executive Session there were no other matters discussed by the Board and that no votes were taken.

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Motion by Cunningham that Mr. Bednar currently be denied Application to sit for the Public Accountant Examination or Certified Public Accounting Examination. Mr. Bednar does not meet the standards as set out by the Oklahoma Accountancy Act 15.8.A, standards that include that an applicant be of good moral character. Second by Vernon.

Affirmative Votes: Vernon, Greenwell, Cunningham and Manning.

Motion by Cunningham that the Board adjourn the Hearings. Second by Manning.

Affirmative Votes: Vernon, Greenwell, Cunningham and Manning.

Agenda Item #13 – Adjourn: There being no further business to come before the Board, Chair Greenwell adjourned the meeting.

The meeting was adjourned at approximately 1:01 PM.

David Greenwell, Chair Date

ATTEST:

Mike Sanner, Secretary Date

**OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING**

**Actions Approved by the Executive Director
As of August 11, 2017**

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Michael John Anderson
Dylan Michael Jones
Alexander William Schneider
Nickolas Eli Wann
Xinxin Xie

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Sarah Radwan Al-Jarrah
Brian Bates
Travis Patrick Biddick
Claire Catherine Broussard
Damyan Ivanov Dimitrov
Benjamin Michael Donchin
Krista Carleen Ennis
Shane Weston Fairchild
Morgan Tyler Gould
Mason Lee Groves
Jeffrey Bert Henry Jr.
Jared Barkley Kirk
Izuchukwu Evans Mbaraonye
Sarah Anne Polakow
Alexander William Schneider
Brienna Katelyn Smith
William David Spisany
Jonathan David Swanson
Kong Chi Tsang
William Torrence Turner
Christine Marie Uhlenhop
Cynthia H. Vandenberg
Diana Emili Vazquez
David Wendel

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Justin Boyd (Texas)
Curtis A. Colby (Ohio)
Julia Flippen Hart (New Mexico)
Karly Michelle Ranck (Texas)
William Reilly (Utah)
Allison Kay Relyea (Texas)

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Askar Sluev (Kansas)
Xiaohong Wang (Virginia)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Mark Brown	14947
George Clark	15393
Steven Ewing	9594
Regina Lodes	13719
Nathan Robnett	16450
John Rossmailer	6044

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Belfint, Lyons & Shuman, P.A. (Delaware)
HLNC, P.C.
Huselton, Morgan & Maultsby, PC (Texas)
Insightful Tax & Advisory Services, PC
Knight CPA Group, PC (Texas)
Sharon J. Ward, CPA, P.C.
Skibbie CPA Inc (Tennessee)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Apiro, LLP (Georgia)
Armanino LLP (California)
Cherry Bekaert LLP (Virginia)
Turnbull and Brim, LLP

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

DKB Enterprises, PLLC
Parker CPA, PLLC
Patricia A Collins CPA PLLC
Schellman & Company, LLC (Florida)
SD, CPA, PLLC
Trebor B. Nall, CPA, PLLC
Zwick & Banyai, PLLC (Michigan)

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

James A. Porter III, CPA, PLLC
Jeff Herbers PLLC
My CFO – My CPA, PLLC
Rahhal Henderson Johnson, PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Bill Mitts, Inc.
 McColl & Associates, P.C.
 Williams & Company, CPA's Inc.

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due To CPE Requirements:

Bruce Roderick	5779	Issued July 27, 1981
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No Longer Practicing in Oklahoma:

Teresa Carroll	13876	Issued August 4, 1997
Claudia Cravens	12218	Issued July 30, 1993
E. Peters	8965	Issued July 31, 1986
Beth Tingey	17328	Issued August 30, 2012
Larry Watkins	3524	Issued July 28, 1975
Jack Wilkes	3688	Issued January 27, 1976
Johnny Williamson	18262	Issued November 2, 2016

No Longer Residing in Oklahoma:

Everett Adams	18026	Issued December 18, 2015
Peter Blum	10626	Issued January 25, 1990
Mary Haddad	17382	Issued December 6, 2012
Jana Kim	16562	Issued April 17, 2009
Megan Minaschek	17600	Issued October 1, 2013
Jenny Ng	17583	Issued November 15, 2013
Cindy Reynolds	17744	Issued August 14, 2014
Yogesh Shah	18042	Issued December 11, 2015
Julie Watson	17560	Issued August 22, 2013

Retired:

Joanne Belcher	6225	Issued July 22, 1983
Ronald Burton	2826	Issued January 26, 1973
Edwin Disney	5924	Issued January 29, 1982
Marie Ferguson	11779	Issued July 28, 1992
Deloris Finley	4624	Issued January 29, 1979
Karen Fisher	10413	Issued July 27, 1989
James Flow	1978	Issued August 5, 1967
Stephanie Gist	7583	Issued July 26, 1984
Thomas Hill	1829	Issued July 31, 1965
Clinton Hulsey	2851	Issued January 26, 1973
Dennis Keener	12044	Issued January 28, 1993
Jo Ann McNaught	6953	Issued July 28, 1983

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Roderick Oxford	4217	Issued November 21, 1977
Ronald Recer	3665	Issued July 28, 1988
Jeffrey Rossman	6694	Issued January 17, 1983
Cindy Sumpter	9942	Issued July 28, 1988
Robert Vaught	2664	Issued January 31, 1972
Jerry Wise	6371	Issued July 22, 1982
Cynthia Yoesting	4000	Issued January 24, 1977

INDIVIDUALS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE WITH 68 O.S. § 238.1 AND 59 O.S. § 15.14:

Cert No.	Name	Revocation Date
1255	Jack Warren Feurtado	Jun 1, 2017
1473	John Edward Framel	Jun 1, 2017
2317	Armer Logan Stroud	Jun 1, 2017
8496	Donna Jean Davis	Jun 1, 2017
11595	Treva L. Nading	Jun 1, 2017
11754	Ann P. Cong-Tang	Jun 1, 2017
12831	Larry Hayward Evans	Jun 1, 2017
13719	Regina Ann Lodes	Jun 1, 2017
14078	Jana Mahoney	Jun 1, 2017
17518	Trevor John Lye	Jun 1, 2017
970	John Edmund Chouteau	Jul 1, 2017
4582	Janet Hughey Bishop	Jul 1, 2017
12773	Bonnie Joanne Parker	Jul 1, 2017
16271	Rebecca May Cone	Jul 1, 2017
17431	Michael Thomas Hinds	Feb 1, 2017

DECEASED REGISTRANTS:

CPAs:

Robert Flanary	5060	Issued January 28, 1980
John Fox	16534	Issued September 26, 2008
Greta Hicks	2964	Issued July 27, 1973
Noel Kirch	1007	Issued January 22, 1955
Sean Ratliff	14400	Issued February 1, 1999
Patti Riley	13555	Issued August 5, 1996
James Thielke	1883	Issued February 5, 1996
Robert Towe	794	Issued January 22, 1952
Rebecca Willitt	11675	Issued January 30, 1992

INACTIVE FIRMS:

CPA Partnerships:

Kiesling Associates LLP (Iowa)

CPA Corporations:

Amy L. Taylor & Company, PC (Texas)
 Biegler & Associates P.C. (Virginia)
 Bob Bailey, P.C.
 Brown, Kinion and Company, C.P.A., Inc.
 Dennis Maley CPA, PLC
 Gales & Associates P.C.
 Calvin Lee CPA, PC
 Kenneth L. Skillern, C.P.A., Inc.
 Lynn Nichols & Company, P.C.
 Nick Myers, Certified Public Accountant, Professional Corporation (Missouri)
 Peggy Johnson, CPA, P.C.
 Schumacher & Associates, Inc. (Colorado)
 Scott Skibbie, Inc. (Tennessee)

CPA Limited Liability Companies:

Armor Accounting and Business Solutions, PLLC
 Krummel CPA, PLLC

EXPERIENCE VERIFICATION:

Brian S. Bates
 Claire C. Broussard
 Damyan I. Dimitrov
 Benjamin M. Donchin
 Krista C. Ennis
 Shane W. Fairchild
 Morgan T. Gould
 Casey A. Helterbrake
 Jeffrey B. Henry Jr.
 Jared B. Kirk
 Izuchkwu E. Mbaraonya
 Sarah A. Polakow
 William D. Spisany
 Benjamin J. Teare
 William T. Turner
 Christine M. Uhlenhop
 Diana E. Vazquez
 David S. Wendel
 Loren R. Wortham

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