

**OKLAHOMA ACCOUNTANCY BOARD****MINUTES OF REGULAR MEETING**

February 17, 2017

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, February 17, 2017, at Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> 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:

Barbara Ley, CPA, Chair  
David Greenwell, CPA, Vice Chair  
Mike Sanner, CPA, Member  
Randa Vernon, CPA, Member  
Karen Cunningham, Member  
Jody Manning, Member

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy 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 8:32 AM, Chair Ley called the meeting to order.

**Agenda Item #1b – Declaration of Quorum:** Chair Ley 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 Delametter was absent. Chair Ley excused his absence

**Agenda Item #2 – Announcement of Visitors:** The following visitors were present for the appropriate time: Blaine Peterson, representing the OSCP, and Dean Taylor, representing the OSA.

**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 five items for the OAB's consideration: (1) Approve the Minutes of the December 16, 2016, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2017, for the month ending December 31, 2016 and January 31, 2017; (3) Take official notice of the experience verification applications which have been approved by the Executive Director; (4) Approve the actions taken by the Executive Director on

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applications and registrations filed since the previous meeting and (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 4/2016 Examination, October and November 2016.

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

Affirmative Votes: Vernon, Greenwell, Ley, Sanner, Cunningham and Manning.

**Agenda Item #5 – Discussion and possible action on Administrative Actions and recommendations from the Enforcement Committee:**

**ADMINISTRATIVE CONSENT ORDERS:**

**Case No. 2119 – Barry Charles Coats, CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 12 hours short of meeting the 20-hour minimum CPE requirement for 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 \$218.97, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 12 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 72 hours for 2013 (includes 4 hours ethics); 41.5 hours for 2014 (includes 4 hours ethics); and 8 hours for 2015 (includes 0 hours ethics).

Peer Review Status: N/A.

**Case No. 2120 – Shannon McCormack Brown, CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 7 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 \$218.97, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 7 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 41 hours for 2013 (includes 2 hours ethics); 38 hours for 2014 (includes 5 hours ethics); and 34 hours for 2015 (includes 0 hours ethics).

Peer Review Status: N/A.

#### **Case No. 2121 – Xiaohong Zheng, Revoked CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 18 hours short of meeting the 20-hour minimum CPE requirement for 2012, and 10 hours short of meeting the 120-hour minimum CPE requirement for 2011-2013. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent's certificate is revoked for "cause", and Respondent is assessed costs and attorney fees in the amount of \$218.97, which must be paid within thirty days from the effective date of this Order. Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, and taken within ninety (90) days prior to applying for reinstatement. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, 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 52 hours for 2011 (includes 2 hours ethics); 2 hours for 2012 (includes 2 hours ethics); 56 hours for 2013 (includes 4 hours ethics); and 74 hours for 2014 (includes 4 hours ethics).

Peer Review Status: N/A.

#### **Case No. 2122 – Rachel A. Navarro, CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 11 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 \$218.97, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 11 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.

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### **OAB Records Summary**

CPE Status: Registrant is not in compliance. Registrant reported 20 hours for 2013 (includes 0 hours ethics); 48 hours for 2014 (includes 4 hours ethics); and 41 hours for 2015 (includes 9 hours ethics).

Peer Review Status: N/A.

### **Case No. 2123 – Marsha Hunt Tidwell, CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 1.5 hours short of meeting the 120-hour minimum CPE requirement for 2013-2015. Respondent retired from all forms of employment as of October 31, 2016. 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 \$218.97, which must be paid within 30 days of the effective date of the order. 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 50 hours for 2013 (includes 4 hours ethics); 21.5 hours for 2014 (includes 0 hours ethics); and 47 hours for 2015 (includes 4 hours ethics).

Peer Review Status: N/A.

### **Case No. 2124 – Christopher Todd Matheny, 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 2012-2014. 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 \$218.97, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 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 42 hours for 2012 (includes 0 hours ethics); 44 hours for 2013 (includes 4 hours ethics); 29 hours for 2014 (includes 0 hours ethics); and 68.5 hours for 2015 (includes 5 hours ethics).

Peer Review Status: N/A.

**Case No. 2125 – Steven Luther Chandler, CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 15 hours short of meeting the 120-hour minimum CPE requirement for 2012-2014, and 75 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 \$1,000, plus costs and attorney fees in the amount of \$218.97, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 75 hours of CPE within 90 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 60 hours for 2012 (includes 0 hours ethics); 45 hours for 2013 (includes 4 hours ethics); 0 hours for 2014; and 0 hours for 2015.

Peer Review Status: N/A.

**Case No. 2127 – Richard Allan Magann, Jr., CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 9 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 \$218.97, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 9 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 24 hours for 2013 (includes 2 hours ethics); 67 hours for 2014 (includes 3 hours ethics); and 20 hours for 2015 (includes 0 hours ethics).

Motion by Greenwell that the Board approve the Administrative Consent Orders in Case no.'s 2119, 2120, 2121, 2122, 2123, 2124, 2125, and 2127. Second by Sanner.

Affirmative Votes: Vernon, Greenwell, Ley, Sanner, Cunningham and Manning.

## **Hearing Docket**

**Case No. 2128 – Hearing in the matter of the Application of Clayton Wade Foss for Determination of Eligibility to sit for the Certified Public Accountant Examination:**  
[Deferred to the May 2017 Board meeting]

### **Agenda Item #6 – Discussion and possible action on report from the Peer Review**

**Committee:** Member Sanner presented the PROC activity report and the AICPA's Proposed Evolution of Peer Review Administration to the Board. The AICPA released the Proposed Evolution of Peer Review Administration for comment in January, and requests that feedback be submitted by June 30, 2017. Brief discussion took place among the Board. Member Sanner suggested the Board revisit this topic at the April Board Meeting at the University of Oklahoma. Member Cunningham stated that the OAB should potentially include information regarding Peer Review for the April Board meeting student presentation. Member Sanner suggested that a meeting of the Peer Review Committee should take place before the April Board meeting to discuss the proposal.

- October – December 2016 PROC activity report

Motion by Sanner that the Board approve the PROC report as presented. Second by Greenwell.

Affirmative Votes: Vernon, Greenwell, Ley, Sanner, Cunningham and Manning.

### **Agenda Item #7 – Discussion and possible action on report from the Outreach**

**Committee:** Executive Director Ross presented the OAB bulletin statistics to the Board.

- January 2017 Oklahoma Accountancy Board bulletin statistics

### **Agenda Item #8 – Discussion and possible action on report from the Technology**

**Committee:** Executive Director Ross presented the Technology Committee Update to the Board. Executive Director Ross informed the Board that the AMANDA Phase II had been implemented but the OAB did not consider the process completed until the post-production issues are fixed. A brief discussion took place among the Board. Executive Director Ross informed the Board that post-production resolution meetings with the Office of Management and Enterprise Services (OMES) IT are scheduled.

### **Agenda Item #9 – Discussion and possible action on National Association of**

**State Boards of Accountancy Regional Directors' Focus Questions:** Brief discussion took place among the Board.

Motion by Cunningham that the Board approve submission of responses to the Focus Questions to NASBA. Second by Greenwell.

Affirmative Votes: Vernon, Greenwell, Ley, Sanner, Cunningham and Manning.

**Agenda Item #10 – New Business:** There was no new business.

**Agenda Item #11 – Discussion and possible action on report from the Executive Director:**

**Updates**

- Phase II was implemented January 19-20; we are dealing with post-production issues and do not consider the project complete
- Legislature has convened and we are watching a number of bills at this time
- Carlos Johnson, Blaine Peterson and I met with authors of the editorial regarding deregulation or reduced regulations of licensing boards which specifically mentioned the Accountancy Board
- We will be meeting in April at the University of Oklahoma; staff will send more information as we get closer
- I will be attending the NASBA ED conference and ED committee meetings in New Orleans the week of March 13
- The bulletin was distributed and we continue to have a high delivery rate
- Airfare and car rental must be compared to quotes from the State of Oklahoma Travel Portal (CONCUR) – each traveler must complete a traveler profile spreadsheet

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

- BEP One – Jan 2017 rent - \$4,392.00
- OMES – IT Services for Oct 2016 - \$2,872.72
- OMES – IT Services for Nov 2016 - \$2,874.46
- OMES – IT Services for Dec 2016 - \$2,877.36
- BEP One – Feb 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 – Portal Enhancement/Milestone 2 - \$9,000.00

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**Agenda Item #12 – Discussion and possible action on report from the Chair:**

Chair Ley informed the Board that Janice Gray, CPA, and former Board member, might run for the 2017-2018 NASBA Vice Chair position. She asked the Board to authorize Executive Director Ross to send NASBA a letter of support for consideration of Janice Gray, CPA, as a candidate.

Motion by Cunningham to authorize Executive Director Ross to send a letter of nomination to NASBA on behalf of Janice Gray, CPA. Second by Greenwell.

Affirmative Votes: Vernon, Greenwell, Ley, Sanner, Cunningham and Manning.

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, March 17, 2017, at the Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> St; Ste. 210, Oklahoma City, OK 73116

**Agenda Item #13 – Adjourn:** There being no further business to come before the Board, Chair Ley entertained a motion to adjourn.

Motion by Manning to adjourn the meeting. Second by Cunningham.

Affirmative Votes: Vernon, Greenwell, Ley, Sanner, Cunningham and Manning.

The meeting was adjourned at approximately 9:33 AM.

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Barbara Ley, Chair                      Date

ATTEST:

\_\_\_\_\_  
Marc Delametter, Secretary              Date

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

**Actions Approved by the Executive Director  
As of February 17, 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):**

Michael John Anderson  
Brett Cameron Arnold  
Jennifer Rosina Backhuus  
Chase Collins Bovaird  
Madalene Kathleen Bradley  
Kelsey A Breedlove  
Trevor Cade Brownen  
Kevin Delane Clagg  
Bradley Cochran  
Samantha Marie Cox  
Jacob Aaron Cranfield  
Bikesh Dhakal  
Mary Katherine Fielding  
Jonathan David Fischer  
Agnieszka Golunska  
Autumn S. Green  
Ashley Helen Griffin  
Ashlee Marie Grimes  
Daniel Timothy Hilton  
Benjamin Zane Hudgens  
Julya O'Nette Humphrey  
Dylan Michael Jones  
Kristopher C. Keiser  
Shadrack Cheruiyot Koech  
Sarah Claire Kosednar  
Mark Robert Moskal  
Autum Perez  
Kathryn Ann Rodano  
Heather D. Selby  
Scott Douglas Smaligo  
Benjamin Robert Smith  
Ryan Nathaniel Spreier

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Kristen Rene Stevenson  
Stephany Campbell Stricklin  
Allison A. Swyden  
Allen James Timmons  
Jonathan Andrew Titus  
Chad J. Tygart  
Brian Christopher Wilkins  
Timothy David Young

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Paul M. Koster (Iowa)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

James Hamblin	14842
Charles Moore	14226
Brian Richardson	14105

**INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15:**

W.B. McAllister, CPA (Pennsylvania)

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

Breedlove & Co., A Professional Corporation (Texas)

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**

Richey, May & Co., LLP (Colorado)

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:**

Birchell CPA, PLLC  
Cook, Witty, & Cornwell, PLLC  
Frost CPAs, LLC (Arkansas)  
Jerry J. Saxon CPA, PLLC  
Johnston & Hayden, L.L.C. (Louisiana)  
London Witte Group, LLC (Indiana)  
Provident PLLC  
RemyCPA, PLLC  
Schmitz & Burwell, PLLC  
Thomas E. Vickers, CPA, PLLC  
Vantine, Barrett & Van Winkle, CPA's, PLLC (Arkansas)  
Wilburn CPA PLLC

**CERTIFICATES SURRENDERED BY REGISTRANTS:****CPAs:****Surrendering CPA Certificate Due To CPE Requirements:**

Loney Cope	10898	Issued July 26, 1990
David Doty	2834	Issued January 26, 1973
Tina Kline	14595	Issued August 6, 1999

**No Longer Practicing in Oklahoma:**

Gaetano Brancaleone	8467	Issued January 23, 1986
Joan Brancaleone	8800	Issued July 31, 1986
Vy Dyer	18101	Issued April 22, 2016
Christopher Foster	8853	Issued July 31, 1986
Van Josselet	15361	Issued May 1, 2002
Jack Lamb	2632	Issued January 31, 1972

**No Longer Residing in Oklahoma:**

Elena Marica	17818	Issued December 19, 2014
Patrick Schafer	16631	Issued April 17, 2009
Amber Shimp	17168	Issued December 16, 2011

**Retired:**

David Egbert	6886	Issued July 28, 1983
Philp Engle	2951	Issued July 27, 1973
Coy Kersey	2630	Issued January 31, 1972
Edward Kurtz	1986	Issued August 5, 1967
James Maida	12547	Issued January 21, 1994
Katherine McCraw	9230	Issued January 29, 1987
Thomas Roberts	6041	Issued January 29, 1982
Greg Veitch	11238	Issued January 31, 1991
Steven Wilson	4356	Issued January 23, 1978

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

<b>Cert No.</b>	<b>Name</b>	<b>Revocation Date</b>
1648	Philip Wichmann Kyle	Jan 1, 2017
13004	Jonathan M. Short	Jan 1, 2017
13480	Rebecca S. Doshier	Jan 1, 2017
2904	David O. Wolters	Feb 1, 2017
4585	Michael Trent Neander	Feb 1, 2017
5313	Charles D. Mullins	Feb 1, 2017
5773	Karen S. Recer	Feb 1, 2017
8630	John Thomas Perri	Feb 1, 2017
8974	John Brooks Roberts	Feb 1, 2017
9597	James Thomas Irwin	Feb 1, 2017
15315	Clinton W. Putman	Feb 1, 2017
15782	Xiaohong Zheng	Feb 1, 2017
16594	Scott William Wallace	Feb 1, 2017
17431	Michael Thomas Hinds	Feb 1, 2017

**DECEASED REGISTRANTS:****CPAs:**

Ralph Bowman	1353	Issued July 28, 1959
John Buthod	346	Issued December 14, 1940
Robert Carroll	1470	Issued February 4, 1961
Roy Chandler	1225	Issued February 11, 1958
Stephanie Elliott	14351	Issued February 1, 1999
Alex Folz	13114	Issued July 31, 1995
James Hughes	911	Issued July 24, 1953
Paul Humphrey	15712	Issued August 4, 2003
Keith Klaver	2534	Issued July 30, 1971
James McLemore	1613	Issued July 27, 1962
Charles Moore	7672	Issued July 26, 1984
Vernon Myrick	1194	Issued July 29, 1957
Richard Widdows	1066	Issued July 29, 1955
Lyndell Mosley	1371	Issued February 1, 1960
Earnest Sartin	2471	Issued February 1, 1971
Charles Stadel	757	Issued August 2, 1951
Micah Steelman	15893	Issued February 2, 2004
Charles Turney	1392	Issued February 1, 1960
Herbert Vaught	1662	Issued February 2, 1963
Nora Vinyard	1694	Issued August 2, 1963
William Williams	1279	Issued August 5, 1958

**INACTIVE FIRMS:****CPA Partnerships:**

CF & Co., L.L.P. (Texas)

**CPA Corporations:**

E. B. Sartin, CPA, Inc.

**CPA Limited Liability Companies:**

Bomhoff Accounting Services, P.L.L.C.  
Cook Witty McCabe Hemphill & Cornwell, P.L.L.C.  
Schmitz & Lucenta, PLLC  
TMB Enterprises, PLLC

**EXPERIENCE VERIFICATION:**

Michael J. Anderson  
Jennifer R. Backhuus  
Brice D. Betchan  
Madalene K. Bradley  
Trevor C. Brownen  
Kevin D. Clagg  
Bradley S. Cochran  
Bikesh Dhakal  
Jonathan D. Fischer  
Agnieszka Golunska  
Autumn S. Green  
Ashley H. Griffin  
Ashlee M. Grimes  
Aminata G. Gueye  
Allison A. Guimond  
Charnay L. Hightower  
Benjamin Z. Hudgens  
Brady M. Hughes  
Dylan M. Jones  
Kristopher C. Keiser  
Stephanie L. Keller  
Shadrack C. Koech  
Sarah C. Kosednar  
Nathan W. Mayer  
Wesley T. Middlebrook  
Mark R. Moskal  
Kathryn A. Rodano  
Heather D. Selby  
Scott D. Smaligo  
Ryan N. Spreier  
Stephany C. Stricklin  
Zachary E. Tidholm  
Allen J. Timmons

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Jonathan A. Titus  
Amy E. Vernon  
Nickolas E. Wann  
Brian C. Wilkins  
Timothy D. Young