

OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF REGULAR MEETING AND HEARINGS

November 16, 2012

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, November 16, 2012, at the OAB Board room, 201 NW 63rd St., Ste. 210, Oklahoma City, Oklahoma 73116. A recording of the meeting is on file in the OAB office. Members present at the meeting:

Vicky Petete, CPA, Chair
Janice L. Gray, CPA, Vice Chair
Jay Engelbach, CPA, Secretary
Barbara Ley, CPA, Member
Mike Sanner, CPA, Member
Jody Manning, Member
Karen Cunningham, Member

Board staff present at the meeting: Colin Autin, Deputy Director; LaLisa Semrad, Enforcement Coordinator; Linda Ruckman, Licensing Coordinator; Michael Mount, CPE Coordinator and Rebekah Flanagan, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Agenda Item #1a – Call To Order: At approximately 8:35 AM Chair Petete called the meeting to order.

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

Agenda Item #1c – Announcement of Legal Meeting Notice: Deputy Director Autin 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): There were no members absent.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Daryl Hill and Nancy Hyde, representing the Oklahoma Society of Certified Public Accountants (OSCPA) and Dean Taylor, representing the Oklahoma Society of Accountants (OSA).

Agenda Item #3 – Public Comment Period: Deputy Director Autin 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 September 21, 2012, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2013, for the months ended September 30, 2012, and October 31, 2012; (3)

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Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 3/2012 Examination, July and August 2012; (4) Take official notice of the experience verification applications which have been approved by the Executive Director; and (5) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting.

Motion by Sanner to approve the Consent Agenda. Second by Cunningham.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, Ley and Petete.

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

Case No. 1934 – James B. Tate, Non-registrant

This case is a result of a referral by the Insurance Department that the non-registered Respondent signed an audit report on behalf of a revoked CPA firm. 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 \$256.00, which must be paid within thirty days from the effective date of this Order. 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.

Case No. 1936 – Walter Bethune, CPA

This case is a result of a referral from the Insurance Department alleging Respondent performed a substandard audit of a bail bondsman. The assigned investigator concluded that Respondent failed to follow professional standards in the performance of the audit. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$5,000 and costs and attorney fees in the amount of \$327.50, which must be paid within 30 days from the effective date of this Order. If the Registrant wishes to continue performing audits, Registrant must complete a peer review within ninety days, must have pre-issuance reviews of all audits, including work papers, for one year from the effective date of the Order, and must complete sixteen extra hours of CPE in the area of audits. 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 in compliance. Registrant reported 48 hours of CPE for 2008 (includes 4 hours ethics); 44 hours for 2009 (includes 2 hours ethics); and 48 hours for 2010 (includes 2 hours ethics).

Peer Review Status: Registrant is in compliance.

Case No. 1937 – Barbara Jean Henry, CPA

This case is a result of a complaint alleging Respondent performed a substandard audit. The assigned investigator concluded that Respondent failed to follow professional standards in the performance of the audit. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000 and costs and attorney fees in the amount of \$3,000, which must be paid within 30 days of the effective date of this Order. In addition, Respondent will be placed on probation for three years. 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 in compliance. Registrant reported 43.5 hours of CPE for 2008 (includes 2 hours ethics); 42 hours for 2009 (includes 2 hours ethics); and 42 hours for 2010 (includes 2 hours ethics).

Peer Review Status: Registrant is in compliance.

Case No. 1938 – Michael Lyons, CPA

This case is a result of a referral by the Licensing Coordinator. For approximately a year and a half, Respondent practiced public accounting without a permit after failing to timely file for an Oklahoma reciprocal certificate. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,500 plus costs and attorney fees in the amount of \$194.25, which must be paid in monthly installments of \$300 until paid in full. The first payment is due on or before December 16, 2012, and subsequent payments due on or before the 16th day of each succeeding month. 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.

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OAB Records Summary

CPE Status: Registrant is in compliance – Reciprocal certificate received in 2012.
Peer Review Status: Not applicable.

Case No. 1939 – Timothy Barton, CPA

This case is a result of a referral by the Licensing Coordinator. For approximately two years, Respondent practiced public accounting without a permit after failing to timely file for an Oklahoma reciprocal certificate. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$2,000 plus costs and attorney fees in the amount of \$215, which must be paid within 30 days of the effective date of this Order. 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 in compliance – Reciprocal certificate received in 2012.
Peer Review Status: Not applicable.

Motion by Gray to approve Consent Orders 1934, 1936, 1937, 1938 and 1939. Second by Sanner.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, Ley and Petete

FILES TO CLOSE:

File 1804 – CPA

This file was opened as a result of a complaint that the registrant performed substandard work and failed to return client records. The assigned investigator did not find sufficient evidence to indicate that a violation of the Act or Board's Rules occurred; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant was certified in 2009; reported 135 hours in 2010 (includes 0 hours ethics); and 141.5 hours in 2011 (includes 2 hours ethics).
Peer Review Status: N/A.

File 1902 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. Due to life-threatening health problems, the registrant has asked for and been granted disabled status; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 102 hours of CPE for 2008 (includes 2 hours ethics); claimed the CPE exemption for 2009; and did not file the reporting form for 2010.

Peer Review Status: N/A.

File 1911 – Revoked CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. The registrant's certificate has been administratively revoked; therefore, the Enforcement Committee recommends that the file be closed with a note to the registrant's file requiring a show cause hearing to reinstate.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant claimed 47 hours of CPE in 2008 (includes 2 hours ethics); 41 hours in 2009 (includes 4 ethics); and did not file the reporting form to report CPE or claim the exemption for 2010.

Peer Review Status: N/A.

File 1941 – CPA

This file was opened as a result of a complaint from the registrant's sister that the registrant allegedly embezzled funds from the family trust. The registrant presented signed affidavits from the other siblings attesting that they knew of no embezzlement activity, and the complainant has not submitted sufficient evidence to indicate that a violation of the Act or Board's Rules occurred; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 46 hours of CPE in 2009 (includes 2 hours ethics); 42 hours in 2010 (includes 2 hours ethics); and 40 hours for 2011 (includes 2 hours ethics).

Peer Review Status: N/A.

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File 1943 – CPA

This file was opened as a result of a complaint that the registrant allegedly shared confidential financial information about the complainant at a meeting held by an organization to which they both belong. As a board member to this organization, the registrant was involved in initiating a lawsuit against the complainant. Sometime later it was discovered that the registrant’s firm prepared the tax return for the complainant, and the complainant severed ties with the firm. The registrant presented signed affidavits from the organization’s board members attesting that no confidential information was disclosed, and the complainant has not submitted sufficient evidence to indicate that a violation of the Act or Board’s Rules occurred; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 41 hours of CPE in 2008 (includes 3 hours ethics); 41 hours in 2009 (includes 3 hours ethics); and 46 hours for 2010 (includes 5 hours ethics).
Peer Review Status: N/A.

File 1944 – CPA

This file was opened in conjunction with File 1943 as a result of a complaint that the registrant’s firm manager allegedly shared confidential financial information about the complainant at a meeting held by an organization to which they both belong. The registrant is a minority partner in the firm and prepared the complainant’s tax return. The firm’s manager presented signed affidavits from the organization’s board members attesting that no confidential information was disclosed, and the complainant has not submitted sufficient evidence to indicate that a violation of the Act or Board’s Rules occurred; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 77 hours of CPE in 2009 (includes 2 hours ethics); 81 hours in 2010 (includes 3 hours ethics); and 89 hours for 2011 (includes 2 hours ethics).
Peer Review Status: N/A.

File 1958 – CPA Firm

This file was opened as a result of a complaint that the registrant firm failed to give adequate information about pending lawsuits in its footnotes to a city audit. The complainant did not present sufficient evidence to indicate that a violation of the Act or Board’s Rules occurred; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: N/A
Peer Review Status: Registrant is in compliance.

Motion by Gray to close File No's: 1804, 1902, 1911, 1941, 1943, 1944 and 1958. Second by Cunningham.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, Ley and Petete

CASES TO DISMISS:

Case 1921 – Revoked CPA

This file was opened as a result of a referral by the CPE Coordinator that the registrant failed to complete fifteen hours of required CPE for the 2008-2010 compliance period. The registrant verbally agreed to a consent order after the formal complaint was filed, but has since moved. The Special Prosecutor is unable to locate the registrant, and the registrant has been revoked for failing to file the 2012 reporting form to report 2011 activity. Therefore, the Enforcement Committee recommends that the case be dismissed, but that a note be placed in the registrant's file requiring a show cause hearing if the registrant applies for reinstatement.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant claimed 35 hours of CPE in 2008 (includes 2 hours ethics); 41 hours in 2009 (includes 2 hours ethics); 29 hours in 2010 (includes 2 hours ethics); and did not file the reporting form to report CPE or claim the exemption for 2011.
Peer Review Status: N/A.

Case 1925 – CPA

This case was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. The registrant has Parkinson's disease and requests registrant's certificate be cancelled; therefore, the Enforcement Committee recommends that the case be dismissed.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant claimed the CPE exemption for 2008 and 2009, and did not file the reporting form to report CPE or claim the exemption for 2010.
Peer Review Status: N/A.

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Motion by Gray to dismiss Case Nos: 1921 and 1925.
Second by Sanner.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham,
Manning, Ley and Petete

Agenda Item #6 – Discussion and possible action on the change of costs to the Consent Order in case 1924 in the matter of Gary Wayne Gibson, Certificate No. 8533-Revoked:

Motion by Gray to amend the Consent Order to the correct costs of \$1,271.60. Second by Engelbach.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham,
Manning, Ley and Petete.

Agenda Item #7 – Discussion and possible action regarding firms that are revoked for failure to timely register, reinstate later, but held out during interim:

The OAB is concerned with the amount and frequency of firms who fail to timely register, but practice in the interim before reinstatement. Currently the Statutes do not address late filing fees for firms. Vice Chair Gray suggested an operating policy be put into place and mailed to firms informing them of the policy and consequences of late filing.

The Board was also concerned about CPAs/PAs working for a firm that fails to register within the renewal period. If a firm were to file late, these individuals would then be holding out for an unregistered public accounting firm. There was discussion about possibly sending letters to such employees informing them that firm registration is coming up. The Board tabled the item to be discussed further at the December 14, 2012, Board meeting.

Note: Chair Petete called for a break at approximately 9:28 AM and reconvened at 9:37 AM.

Agenda Item #8 – Discussion and possible action regarding disciplinary action against registrants who take the CPE exemption when they don't qualify:

The OAB is concerned with individuals who report they qualify for a CPE exemption when renewing their certificate, but do not qualify for said exemption. Discussion took place regarding the implementation of a policy with consequences for those who do not qualify for the exemption being claimed. It was the Board's consensus and recommendation, to the Enforcement Committee, that fees be capped at \$3000.00.

Agenda Item #9 – Discussion and possible action on report from the Peer Review Committee: The PROC Quarterly Report was presented to the Board for review. Member Ley suggested that Peer Review Rules be reviewed by staff and noted where updates are needed. No action was taken.

- Fiscal year 2013 quarterly report from the Peer Review Oversight Committee
- PROC recommendations for approval of sponsoring organizations

Agenda Item #10 – Discussion and possible actions on exposure drafts [deferred from September meeting]: Vice Chair Gray stated that she would draft a letter and send it to Member Ley for review before presenting it to the Board at the December 2012 meeting.

- AICPA Professional Ethics Division Proposed Revised and New Interpretations and Proposed Deletion of Ethics Rulings
- AICPA Accounting and Review Services Committee Exposure Draft on Proposed Statements on Standards for Accounting and Review Services

Agenda Item #11 – Discussion and possible action on report from the Technology Committee: Member Ley addressed this item.

- Discussion and possible action on payment of progress invoice number 1436-Ref: Completion of Folder, Interface, and Data Conversion Testing

The OAB is not satisfied with the progress listed on Invoice 1436. Therefore, the invoice was not approved by the Board for payment. The Board tabled the matter for the December 14, 2012, meeting. Progress will be reported at that time.

Agenda Item #12 – Discussion and review of NASBA annual meeting held in Orlando, Florida, and announcements of Oklahoma NASBA leadership positions:

Various Board members discussed their experiences while attending the NASBA annual meeting in Orlando, Florida.

Member Cunningham is the new liaison to the NASBA Communications Committee.

Agenda Item #13 – New Business: Member Cunningham mentioned that the OAB is working on plans to hold a Board meeting on the University of Oklahoma Campus in 2013.

Agenda Item #14 – Executive Director’s Report: Deputy Director Autin reported the following:

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Updates

- We continue to refine our systems and work with OMES (formerly OSF) regarding all of our IT issues.
- We held three meetings with OMES/IT representatives and received a commitment of at least one day a week from the programmer working on AMANDA.
- Florida Board of Accountancy consolidation story
- Affirmative Action Report filed on time and approved
- CPA Recognition Ceremonies scheduled as follows:
 - November 17, 2012
 - May 18, 2013
 - Reception begins at 10:30 a.m. - Ceremony begins at 11:00 a.m.
- Proposed 2013 Board meeting dates must be filed with Secretary of State by December 15, 2012.

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

- BEP One; Oct 2012 rent - \$4,392.00
- Calvert Law Firm; Legal services for Aug 2012 - \$2,705.51
- Attorney General; Legal services for Oct 2012 - \$2,840.97
- State Auditor and Inspector; Auditing services for Aug and Sep 2012 - \$4,170.00
- BEP One; Nov 2012 rent - \$4,392.00
- Attorney General; Legal services for Nov 2012 - \$2,840.97

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

- NASBA; FY13 Membership dues - \$6,600.00
- USPS; Postage for mail machine - \$10,000.00
- Calvert Law Firm; Legal services for Jun 2012 - \$7,057.31

Agenda Item #15a – Chair’s Announcements: There were no announcements.

Agenda Item #15b – Announce date and time of the next meeting: It was noted that the next meeting is scheduled to be held on Friday, December 14, 2012, at the Oklahoma Accountancy Board at 201 NW 63rd St., Ste. 210, Oklahoma City, Oklahoma 73116.

Agenda Item #16 – Adjourn: There being no further business to come before the Board, Chair Petete entertained a motion to adjourn.

Motion by Ley to adjourn the Board meeting. Second by Sanner.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, Ley and Petete.

The meeting was adjourned at approximately 11:03 AM.

Vicky Petete, Chair Date

ATTEST:

Jay Engelbach, Secretary Date

APPENDIX I

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

Jason Thomas Bailey
Jeffrey Leighton Campbell
Robin Dawn Davis
Huy Nguyen Do (Non-CPA verifier)
Lauren Fleenor
John Paul Goode
Justin K. Hatcher
Trevor Wayne Hudgeons
David Andrew Kitchens
Charles Houston Lee (Non-CPA verifier)
Sean Marley (Non-CPA verifier)
Cody Maynard
Ross Andrew McLaughlin
Kenneth Cade Meadors
Aaron Paxton (Non-CPA verifier)
Christopher James Rivers
Kyle L. Roberson
Shawn Bryan Schaumburg
Bobbi Shaw
Daniel J. Shearer
Rachel Dianne Withrow
Jeremy Scott Wood (Non-CPA verifier)
Kelsey Bruce Zybach (Non-CPA verifier)

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Yihan Feng
Shane Michael Gibson

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Leah D. Adwell
Jason Thomas Bailey
Michael Brent Bertelsen
Sarah Elizabeth Boone
James Lee Bryan
Jeffrey Leighton Campbell
Gabrielle Marie Conchola
Robin Dawn Davis
Johanna Marie Desbiens
Huy Nguyen Do
Aria Ghajar

Trevor Wayne Hudgeons
 Jerrica April Kahle
 Justin Dale Kinsey
 Stephanie Kay Kitts
 Colby Rey Loud
 Sean J. Marley
 Cody D. Maynard
 Josh McDonald
 Kenneth Cade Meadors
 Casey Renee Morgan
 Trevor John Morris
 Brooke Noel Ogez
 Hang Pham
 Shannon Dione Ritter
 Jayme L. Rogers
 Shawn B. Schaumburg
 Daniel James Shearer
 Sydney Danielle Shepherd
 Christine A. Stunkart
 Daniel Everett Thompson
 Payton Lynn Thompson
 Paige Elizabeth Wiese
 Jeremy Scott Wood
 Na'Cole Dawn Woods
 Kelsey Bruce Zybach

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Jill Maureen Alleman (Arkansas)
 Thomas Daniel Means (Texas)
 Mark Alan Pollock (Texas)
 Cameron Wade Sampler (Texas)
 Shelby Renée Scarborough (Arkansas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

13677	Heather Atwood Garrett
15415	John Ernest Henry

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

APEX Business Solutions, PLLC
 Consulting Ideas & Solutions, PLLC
 Doyle & Woods, Certified Public Accountants, PLLC
 Ogden & Showalter PLLC
 Phillip Bond, C.P.A., P.L.L.C.
 Royce Allen CPA PLLC

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Sarah Sagan, CPA, PLLC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Baskin Hadley & Stevens, P.C.
Edgin, Parkman, Fleming & Fleming, PC (Texas)
Elmore Tax & Accounting Services, P.C.
Hubbs, Belcher & Company CPA's P.A. (Arkansas)
Joseph S. Howe, CPA PC

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

No Longer Practicing in Oklahoma:

David R. Lawson	Cert. No. 2536	Issued July 30, 1971
John R. McGinley, III	Cert. No. 5307	Issued July 25, 1980
Jon Randall Mills	Cert. No. 6151-R	Issued March 17, 1982
Miriam Gayle Whaley	Cert. No. 8394	Issued July 26, 1985
Maria Romero Bianchi	Cert. No. 10505	Issued July 27, 1989
Jacqueline Owen White	Cert. No. 15640-R	Issued Jan. 10, 2003

No Longer Residing in Oklahoma:

Martin Walter Depenthal	Cert. No. 8408	Issued July 26, 1985
Laura Beth Archer	Cert. No. 8776	Issued July 31, 1986
Keith Alan Kuffel	Cert. No. 9984	Issued July 28, 1988
Joanna Christine Jadow	Cert. No. 15108	Issued July 13, 2001
Francis J. Skonicki	Cert. No. 15812-R	Issued Dec. 12, 2003
Lindsay M. Hay	Cert. No. 16667	Issued Aug. 21, 2009
Laura Zerger McDonald	Cert. No. 17030	Issued May 19, 2011

Retired:

Raymond Kenneth Stafford	Cert. No. 1038	Issued Jan. 22, 1955
Robert Wesley Shower	Cert. No. 1571	Issued Feb. 3, 1962
Nickey L. Kelly	Cert. No. 2214	Issued July 25, 1969
Vernon Eugene Landreth	Cert. No. 2216	Issued July 25, 1969
Norma Jean Dimmick	Cert. No. 2349	Issued July 27, 1970
James K. Garnett	Cert. No. 2357	Issued July 27, 1970
Jerry B. Lechtenberger	Cert. No. 3238	Issued July 26, 1974
Nancy Louise Miller	Cert. No. 5758	Issued July 27, 1981
Mary Darby Dahl	Cert. No. 8507	Issued Jan. 23, 1986
Alicia Ann Stover	Cert. No. 9940	Issued July 28, 1988

DECEASED REGISTRANTS:

CPAs:

Bill B. Thom	Cert. No. 1089	Issued July 29, 1955
Herbert Morris Garrison	Cert. No. 2206	Issued July 25, 1969
L. J. Watkins	Cert. No. 2578	Issued July 30, 1971
Theodore L. McClure	Cert. No. 2636	Issued Jan. 31, 1972
Gerald E. Koester	Cert. No. 3428-R	Issued April 20, 1975
Jim R. Fanning	Cert. No. 5481	Issued Jan. 26, 1981
Karen Gillis Burgess	Cert. No. 11969	Issued Jan. 28, 1993

INACTIVE FIRMS:**CPA Corporations:**

Baskin Stevens & Freeland, P.C.

CPA Limited Liability Companies:

Rice & Welch, PLC
Shelley Walton, CPA

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