

THE Balance SHEET

Tennessee State Board of Accountancy

Volume 7 / Issue 1

An Official Publication of the Tennessee Department of Commerce and Insurance

Fall 2012



NEW BOARD MEMBERS APPOINTED BY GOVERNOR

Vic Alexander, CPA, CFF, ABV, was appointed by Tennessee Governor Bill Haslam to serve a three year term on the Tennessee Board of Accountancy beginning July 1, 2012. Mr. Alexander had previously served on the Board for six years and was Chair for two of those years.



Mr. Alexander is Chief Manager of KraftCPAs PLLC in Nashville, where he began his CPA career in 1982. His clients encompass individuals in real estate and construction, printing, advertising, the music industry, the legal profession and venture or mezzanine funds. He also enjoys working with his entrepreneurial clients and start-up

cont. page 3

Tennessee Governor Bill Haslam has appointed Henry A. Hoss to a three-year term as a member of the Tennessee State Board of Accountancy. Mr. Hoss is a graduate of Columbia Military Academy and Tennessee Technological University. On completion of his active military service in the United States Marine Corp in 1973, Mr. Hoss returned to Tennessee and earned his certificate as a Certified Public Accountant. He formed Henry A. Hoss & Company, CPAs in 1982, later merging with Michael Barto & Company to form Barto, Hoss & Company, P.C.



cont. page 3

Tennessee Governor Bill Haslam has appointed Stephen Eldridge, CPA, CISA, CITP, CGEIT, CRISC, to a three-year term as a member of the Tennessee State Board of Accountancy.



Stephen holds a Bachelor of Science in Business Administration with majors in Finance and Accounting from Union University in Jackson, Tennessee. He currently sits on the Board of Youth Town of Tennessee, Union University's McAfee School of Business Administration Advisory Board and the City of Jackson Industrial Development Board. He is a

cont. page 3

Tennessee Governor Bill Haslam has appointed John G. (Gabe) Roberts to a three-year term as an attorney member of the State Board of Accountancy.



A native of Jackson, Mississippi, Gabe graduated Magna Cum Laude from the University of Mississippi, earning bachelor degrees in Accountancy and Business Administration. He was inducted into the University of Mississippi Hall of Fame for the 2002/2003 school year. Gabe earned his law degree from Vanderbilt University Law School. He is also a graduate of the Vanderbilt Law &

cont. page 3

Rule Changes Which Affect Licensees and Candidates

On June 24, 2012 several changes in the Tennessee State Board of Accountancy Rules became effective. Some of those changes related to already licensed CPAs and others related to candidates for licensure.

Rule Changes Related to Licensees:

Ethics CPE – Changed the biennial requirement from a total of 4 hours with at least 1 being State Specific to a total of 2 hours with both being State Specific. Licensees renewing in 2012 may satisfy the Ethics CPE Requirement with either the 4 hours with at least one state specific hour or only 2 hours with both being state specific hours. Please note: the ethics requirement is for the 2 year licensing period and is not an annual requirement.

Penalty for Late Renewal of License – Changed from two \$50.00 penalties (one applied February 1 following license

cont. next page

IN THIS ISSUE

- Governor Appoints Board Members
- Disciplinary Actions
- TNSBA Rule Changes
- License Renewal Information
- New Licensees

Firm Permit Renewal - AVOID CONFUSION

Each year a Tennessee CPA Firm must renew its permit. For firms that are sole proprietorships with NO CPA employees, the task is a fairly easy one. The Resident Manager accesses the permit renewal process at <https://apps.tn.gov/cirens> and does the following:

1. Checks the contact information in the file to make sure all contact information is correct. If any information is not correct, changes can be made during the license renewal process.
2. Answers several questions concerning the firm.
3. And, makes payment (make sure receipt is printed when prompted to do so – that's the only time it is available)

IT'S THAT SIMPLE for sole proprietorships WITHOUT CPA employees – meaning there is only one CPA on the premises and that CPA is the Resident Manager of the firm.

If the firm is anything other than a Sole Proprietorship With No CPA Employees (examples are sole proprietorship with one or more CPA employees, partnership, corporation, LLC, PLLC, etc.), the process involves one additional step. The Resident Manager of the firm must complete the Firm Ownership Form consisting of 4 sections.

Section 1 - Listing of CPA Owners

Section 2 - Listing of Owners who are not CPAs

Section 3 - Listing of CPA Employees (those who are not owners)

Section 4 - Listing of other states where the firm is permitted/licensed

If any section is not applicable, that section should be completed by stating in that section “Not Applicable” or “N/A”.

The Firm Ownership Form is provided in this newsletter on Page 13 or can be accessed via the web at:

<http://www.tn.gov/commerce/boards/tnsba/documents/Consolidationattachmentsabcd.pdf>

The completed form should be mailed to the Board's office or scanned and e-mailed to Patricia.A.Turner@tn.gov or faxed to 615-532-8800 at the same time the payment for the renewal fee is made.

ATTENTION Resident Managers

The Application for obtaining a Tennessee CPA License by the process of reciprocity has changed. The new application requires the applicant complete the process with one application presentation and a \$200.00 application fee while the old application required the applicant present two separate applications with a \$100.00 application fee submitted with each paper form.

The new application for reciprocity applicants may be accessed at the Board's Web-Site <http://www.tn.gov/commerce/boards/tnsba> by first clicking on “Forms and Downloads” and then selecting “Application for Reciprocity” in the Application Section.

Please destroy any copies of the two part reciprocity application and have all reciprocity licensure candidates use the new one-part reciprocity application.

Rule Changes...cont.

expiration and the other applied April 1 following license expiration) to one \$100.00 penalty applied February 1 after license expiration.

Interstate Practice – Clarifies that any person ever having had a Tennessee CPA License who now lives in and has an active CPA license in that other state must have his/her Tennessee CPA license in good standing in order to render CPA services in Tennessee under the Tennessee Mobility Statute. If the Tennessee CPA license is Expired, Delinquent, Suspended or Revoked the individual cannot practice in Tennessee using the Mobility Statute. Good standing statuses in Tennessee are Active, Inactive, Retired or Closed.

Firms – Removes the requirement that each firm location must have a peer review and adds the requirement that all firms providing attest services must enroll in an approved peer review program within 30 days of the date of the firm's initial licensure or within 30 days of providing the initial attest service (for already licensed firms).

Address Changes – Licensees have always been required to notify the Tennessee State Board of Accountancy of any address changes (mailing, home and work) within 30 days of such change. These new rules require that changes in e-mail addresses must also be provided to the Board's office within 30 days of such change.

Rule Change Related to Licensure Candidates:

Pre-License Accounting Education – Candidates who were not already approved to sit for the Tennessee CPA examination on 6/24/2012 must now complete 30 semester hours of Accounting Education (at least 24 of those hours must be in upper division accounting courses) in order to be approved to sit for the Tennessee CPA examination.

CPAs - It's time to renew again...

By Mark H. Crocker, CPA, CGMA, TNSBA Executive Director

It's autumn – it's football season and the holidays are fast approaching. Do you know the other important date that is sneaking up on you? That's right – it's time to renew your license to practice public accountancy in the state of Tennessee!!

This is 2012, so it's the year for all of you licensees who hold an even-numbered license to go online and renew. By now, you should have received your renewal postcard in the mail giving detailed instructions on how to properly renew your license. But, just in case you've misplaced your postcard, here's what you do!

Go online to <http://apps.tn.gov/cirens/> and key in your license number. You will also be asked to key in a ZIP code – please use the ZIP that appears on this newsletter! Then go on and answer the questions – then input your credit card information - and be sure to print out a receipt for your payment once your payment has been accepted. This is the only chance you get to print a receipt.

If you currently hold an active Tennessee CPA license and have not or will not meet the CPE requirements on or before 12-31-2012, you may want to inactivate your license. The form to inactivate your license is located on Page 12 of this newsletter.

Not sure if you are due to renew? Look at your wall certificate! If your license number ends in a 0, 2, 4, 6 or 8, then your license will expire on December 31st. So, get busy, get online and renew now! Give yourself the peace of mind by knowing that you've renewed early and you have protected your license.

If you determine you do not wish to renew your license, please close it properly in order to avoid disciplinary action taken against your license. The affidavit for closure/surrender of your license is located on Page 14 of this newsletter.



Vic Alexander...cont.

entities by developing business plans and evaluating ramifications of proposed business transactions.

His current community involvement includes membership on the Boards of David Lipscomb University's Board of Advisors, ATHENA PowerLink's Governing Body, Saint Thomas Heath Services Fund (also Chair of Development Committee) and Belmont University's Accounting Advisory Board. Vic has been awarded TSCPA's "Public Service Award," has been named one of "Accounting's Finest" by the Nashville Post magazine for the past 3 years and has been chosen as a Power Leader in Accounting by the Nashville Business Journal for the past 2 years.

Stephen Eldridge...cont.

Legislative Committee Member of the TSCPA.

Stephen is a partner with Alexander Thompson and Arnold CPAs in Jackson where he provides accounting and auditing services with a keen eye on information systems and how effective and secure they are. He has performed more than 60 SSAE 16/SAS 70 audits throughout the Southeast and has earned the highest industry certifications.

Henry A. Hoss...cont.

Mr. Hoss formerly served as Vice President and Secretary of the TSCPA Board of Directors. He is also a member of the Chattanooga Tax Practitioners and the Estate Planning Council.

Civically, Mr. Hoss served for 15 years as a Commissioner and Chairman of the Hamilton County Water and Wastewater Treatment Authority and has served as Treasurer of the Ronald McDonald House Charities since 1988. Mr. Hoss was appointed by the City Council of Chattanooga to the city's audit committee.

John G. Roberts...cont.

Business Program, and served as a member of the Vanderbilt Law Review.

Gabe previously worked for Ernst & Young in Memphis and is an associate with Sherrard & Roe. He is on the Board of Directors for both the Tennessee Repertory Theatre and the Second Harvest Food Bank of Middle Tennessee and serves as a Big Brother Mentor with Nashville Big Brothers Big Sisters.

RECIPROcity REMINDER

A Tennessee CPA license gained through reciprocity does not replace a license held in another state. You must still maintain or close that license in accordance with that Board's guidelines. Abandoning, or failing to renew, a license held in another jurisdiction may be grounds for disciplinary action by the Board.

— DISCIPLINARY ACTION REPORT - July 2011-June 2012 —

JULY 2011

Respondent: Thomas L. Borgognoni Jackson, TN
 Violation: Gross Negligence in Performance of Services
 Action: \$5000.00 Civil Penalty, Two (2) Years Probation
 Two (2) Additional Hours of TN State Specific Ethics
 CPE

Respondent: Lee Gowan Maryville, TN
 Violation: Failure to Maintain Independence
 Action: \$3000.00 Civil Penalty

Respondent: Joseph Edward Lautigar Chattanooga, TN
 Violation: Unlicensed Activities
 Action: \$2000.00 Civil Penalty

Respondent: Jimmy Rodefer Knoxville, TN
 Violation: Failure to Maintain Independence
 Action: \$2000.00 Civil Penalty

Respondent: Glenn Russell Munford, TN
 Violation: Failure to Respond to CPE Audit
 Action: \$500.00 Civil Penalty Two (2) Additional Hours of
 TN State Specific Ethics CPE, Show Proof of All CPE
 and Penalty Hours

Respondent: Summit CPA Services, Inc. Bristol, TN
 Violation: Unlicensed Activities, Offering Services on Expired
 License.
 Action: \$500.00 Civil Penalty; Two (2) Additional Hours of
 TN State Specific Ethics CPE

AUGUST 2011

Respondent: Joan Ennis Buckley Atoka, TN
 Violation: Failure to Respond to CPE Audit
 Action: \$1000.00 Civil Penalty; License Suspended Until
 Proof of 2008-2009 CPE Provided.

Respondent: Robert F. Rooney, Jr. Brentwood, TN
 Violation: Operating Firm without a License
 Action: Revoked License; Civil Penalty of \$10,000.00 Plus
 All Costs of Investigation, Hearing and Prosecution.

SEPTEMBER 2011

Respondent: Ralph H. Turley, III Murfreesboro, TN
 Violation: Failure to Notify Board of Revocation of Arkansas
 License: Failure to Provide Professional Services in a Timely
 Manner; Failure to File Personal Tax Returns.

Action: Hearing and Investigatory Costs Assessed Against
 Licensee; License Retired; Reactivation of license
 Contingent Upon Board Approval.

OCTOBER 2011

Respondent: Chad Keith Fooshee Birmingham, AL
 Violation: Failure to Comply With CPE Audit, Failure to Notify
 Board of Revocation of Mississippi license
 Action: Revocation of License; Civil Penalty of \$2500.00;
 Costs of \$946.39

Respondent: W. David Pearson Jackson, TN
 Violation: Failure to Comply With CPE Audit
 Action: Suspension of License Until Compliant with Consent
 Order; \$750.00 Civil Penalty; \$200.00 Costs; 70 CPE
 Hours for 2008/2009 Reporting Period

Respondent: Luther C. Speight III, CPA and Memphis, TN
 Consulting, PLC
 Violation: Operating on an Expired Firm Permit
 Action: \$1000.00 Civil Penalty; Reinstate Firm Permit

NOVEMBER 2011

Respondent: Stewart Owen Heath Fayetteville, TN
 Violation: Breached Fiduciary Responsibility to Clients and
 Failure to Respond to CPE Audit
 Action: Revocation of License

DECEMBER 2011

Respondent: Vincent S. Fifer Memphis, TN
 Violation: Continuing to Operate on Expired License
 Action: \$5,000.00 Civil Penalty Plus Costs of \$1,413.70,
 Revocation of License

Respondent: James Dennis Livingston Homewood, AL
 Violation: Revocation of Alabama License
 Action: \$2,000.00 Civil Penalty Plus Costs of \$868.80,
 Revocation of License

Respondent: William L. Kincaid, CPA, PLLC LaFollette, TN
 Violation: Failure to comply with Peer Review, Failure to Renew
 Firm Permit, Failure To Notify Board Of Firm Closure
 and Performing Attest Services On Invalid Firm
 Permit
 Action: \$1,500.00 Civil Penalty Plus Costs of \$849.76, 18
 hours of CPE, must Reinstate Firm Permit

cont. next page

— DISCIPLINARY ACTION REPORT - July 2011-June 2012 — (cont.)

Respondent: Joseph D. Reno Bartlett, TN
 Violation: Continuing to Operate on Expired Firm License
 Failure to Respond to Client
 Action: \$400.00 Civil Penalty Plus Costs of \$1,270.16

JANUARY 2011

Respondent: Teresa H. Driver, CPA Mt. Juliet, TN
 Violation: Failure to Obtain Peer Review
 Action: \$2,500.00 Civil Penalty, 2 Hours of State-Specific CPE, Reinstate License and Close Firm

FEBRUARY 2011

Respondent: Anita B. Lavalley Spicewood, TX
 Violation: Failure to Pay Professional Privilege Tax
 Action: \$500.00 Civil Penalty, Hearing Costs of \$200.00

Respondent: David W. McAdams Cordova, TN
 Violation: Advertising as a CPA with a Closed License
 Action: \$2010 Civil Penalty, Past Due Fees of \$890, Hearing Costs of \$200.00. Reinstate License to Inactive Status

Respondent: Howard L. Mercer Crossville, TN
 Violation: IRS Sanctions
 Action: \$1,700.00 Civil Penalty, Probation

Respondent: Jamie Estes Singleton Springfield, TN
 Violation: Failure to File Personal and Business Income Tax
 Action: \$1,500.00 Civil Penalty, 2 Hours of State-Specific CPE, Probation, Public Censure by Board

Respondent: Richard C. Vance Carmel, CA
 Violation: Failure to Pay Professional Privilege Tax
 Action: Past Due Privilege Tax, \$500.00 Civil Penalty, Hearing Costs of \$200.00

MARCH 2011

Respondent: Mahan & Associates Nashville, TN
 Violation: Unlicensed Practice
 Action: \$5000.00 Civil Penalty

Respondent: Joseph Thompson Weller Memphis, TN
 Violation: Suspended from Practicing Before the SEC; Expired Tennessee CPA License
 Action: \$945.00 Civil Penalty; CPA License Suspended for Two Years

JUNE 2011

Respondent: David W. Cannon Olive Branch, MS
 Violation: Unlicensed Practice
 Action: \$1,890.00 Civil Penalty

Respondent: David B. Brand Sacramento, CA
 Violation: Unlicensed Practice
 Action: \$2,700.00 Civil Penalty

Respondent: William L. King Mansfield, GA
 Violation: Felony Conviction
 Action: Revocation

Respondent: Paul Adams, Jr. Kingsport, TN
 Violation: Unlicensed Practice
 Action: \$1,000.00 Civil Penalty

Respondent: Brian K. Sellers Gallion, AL
 Violation: Revocation of Alabama License; Expired Tennessee License
 Action: Revocation

Respondent: Ted Lane Rutledge Orlando, FL
 Violation: Failure to Pay the Professional Privilege Tax
 Action: \$795.00 Hearing and Investigative Costs; Suspension of License

ATTENTION
Accounting Professors and Instructors

The Tennessee State Board of Accountancy offers a 50 minute class concerning the educational requirements, the experience requirements and the proper steps to take for students who wish to obtain a CPA license. If you would like to schedule this presentation for a regular class or a meeting of a student accounting club or society, please contact Karen Condon at Karen.condon@tn.gov.

N E W C P A L I C E N S E S

License No.	Licensee Orig. Date	Name	City	State	License No.	Licensee Orig. Date	Name	City	State
22138	7/1/11	JANICE MAY BABIAK	FRANKLIN	TN	22286	8/10/11	ANTHONY RAMSEY LOVE	KINGWOOD	TX
22126	7/1/11	ANDY RUSSELL WHITE	ANTIOCH	TN	22223	8/10/11	ADAM S. KETTLE	NASHVILLE	TN
21925	7/1/11	YUJING PAN	GERMANTOWN	TN	19210	8/10/11	LAURA ANNE PIERCE	SIGNAL MOUNTAIN	TN
21863	7/1/11	GERALD B WILSON	MEMPHIS	TN	21786	8/10/11	JOHN C ADRIAN	MEMPHIS	TN
22050	7/1/11	JALAL U PIRZADA	FRANKLIN	TN	22279	8/10/11	MICHAEL SHAW	GREENBRIER	TN
22226	7/5/11	JASON ADERHOLT	NESBIT	MS	22289	8/11/11	CHAD B. RUE	GALLATIN	TN
22137	7/5/11	YUJUN DU	CHARLESTON	WV	22274	8/11/11	HAO LIANG	ATLANTA	GA
22164	7/5/11	CONRAD DAVID HARKRIDER	ANTIOCH	TN	22296	8/11/11	BRIAN A. WILKERSON	TAMPA	FL
22228	7/5/11	MEGAN C. TALLEY	BOWLING GREEN	KY	22276	8/11/11	OLIVER BUGARISKI	GARDENDALE	AL
22224	7/5/11	GREGG C. WHITTAKER	GOODLETTSVILLE	TN	22270	8/11/11	JENNA R. SHAW	MEMPHIS	TN
22232	7/5/11	MATTHEW C. WHITE	KNOXVILLE	TN	22290	8/11/11	JEREMY SCOTT SENTER	FAYETTEVILLE	TN
22225	7/5/11	GLORIA ZAVALA	JOHNSON CITY	TN	22291	8/12/11	WILLIAM W. BILLIPS	NASHVILLE	TN
22152	7/6/11	ERIC ABRAHM SMETANA	BRENTWOOD	TN	21967	8/12/11	THOMAS EDWARD JENSEN	NASHVILLE	TN
22236	7/6/11	JOHN A. CARROLL	FRANKLIN	TN	22309	8/12/11	JOSEPH ALLEN MCSPADDEN	CONWAY	AR
22240	7/6/11	JAMES TUCKER BRADSHAW	FRANKLIN	TN	22306	8/12/11	BRYAN JAMES RIES	THOMPSONS STATION	TN
22237	7/6/11	MITCHELL COX	MEMPHIS	TN	22305	8/12/11	BRADLEY C. PETTES	PLAINFIELD	IN
22239	7/6/11	EVAN DAVIDSON NORTON	NASHVILLE	TN	22125	8/12/11	DANA C. ALTIERI	NASHVILLE	TN
22234	7/6/11	JERRI ALLISON PODIO	LAKELAND	FL	22295	8/12/11	KIMBERLY MICHELLE HOCHHAUSER	KNOXVILLE	TN
22230	7/6/11	KEESHA RAE BURSE	MISSION	TX	22298	8/12/11	DANA ELAINE HULL	HIXSON	TN
22180	7/6/11	CHARLES YOICHI FISHER	SMYRNA	GA	22297	8/12/11	CYRUS TIMOTHY FARHANGI	NASHVILLE	TN
22158	7/7/11	CHERILYN MARIE CLARK	FRANKLIN	TN	22294	8/12/11	CHRISTOPHER R. KING	MEMPHIS	TN
22235	7/7/11	XIAOYI SHI	MOUNT JULIET	TN	21919	8/12/11	SARAH JANE YAKOTS	MARIETTA	GA
22248	7/7/11	ALISON ROSENBURY	ATLANTA	GA	22293	8/12/11	ASHLEY D. RICE	HENDERSONVILLE	TN
21832	7/7/11	BRIAN THOMAS ROGERS	OLTEWAH	TN	22292	8/12/11	DANIEL LEE WIDICK	NASHVILLE	TN
22008	7/7/11	MARY GREGORY HEATH	FRANKLIN	TN	22252	8/16/11	KERRY D. GRANT	ABINGDON	VA
22247	7/7/11	RASHIDA J. HEARD	ANTIOCH	TN	22308	8/17/11	JESSICA MARIE MASHBURN	FALL BRANCH	TN
22118	7/7/11	SCOTT T NORTH	BRENTWOOD	TN	22307	8/17/11	AMBER HAWKINS	SILVER SPRING	MD
22246	7/7/11	RACHEL HODUM	GERMANTOWN	TN	22303	8/17/11	JENNIFER RUTH WHALEY	JOHNSON CITY	TN
22245	7/7/11	MATHEW LEE BONDERUD	MEMPHIS	TN	21879	8/18/11	ALEX JOSPIN COHN	NASHVILLE	TN
22140	7/7/11	BETH MARIE REHM	NASHVILLE	TN	22316	8/18/11	WYLA M. POSEY	NASHVILLE	TN
22241	7/7/11	CHRISTOPHER FORREST MOFFATT	MURFREESBORO	TN	22311	8/18/11	COLIN S.H. NEFF	NASHVILLE	TN
22244	7/7/11	LEAH G. CUNNINGHAM	CHATTANOOGA	TN	22317	8/22/11	JAMES E. HARLOW	MEMPHIS	TN
22242	7/7/11	TIFFANY DEBRA CRABTREE	CLEVELAND	TN	22304	8/22/11	HEATHER BROOKE JOHNSON	MOUNT JULIET	TN
22203	7/7/11	GEORGE EDWARD WHITE	CORDOVA	TN	22313	8/22/11	HEATHER L. POWELL	NASHVILLE	TN
21650	7/8/11	ROBIN L OLIVER	BOWLING GREEN	KY	22218	8/23/11	GRAHAM M. SMITH	SOUTH PORTLAND	ME
22254	7/8/11	NICHOLAS D. GARDNER	ATLANTA	GA	22318	8/23/11	KAREN BRADLEY JENKINS	HOLLY SPRINGS	MS
22258	7/8/11	LIBBY D. FORD	BRENTWOOD	TN	21264	8/23/11	RASHMI SHARMA	FRANKLIN	KY
22253	7/8/11	CLAYTON WESLEY RYAN	NASHVILLE	TN	22322	8/23/11	KATA ALEXANDRIA WHITTED	HIXSON	TN
21644	7/8/11	ALFRED MANDELLE DOWELL	NASHVILLE	TN	22319	8/23/11	JOSHUA GARRETT JENKINS	HOLLY SPRINGS	MS
22257	7/8/11	RACHEL ELIZABETH WHITFIELD	NASHVILLE	TN	22302	8/23/11	DAVID CHUNG HA	NASHVILLE	TN
22124	7/11/11	KYLEE C WIBLIN	BRADFORD	TN	22113	8/23/11	SHAYLA DENISE SIMMONS	CLARKSVILLE	TN
22261	7/11/11	MELISSA A. MCDONALD	GALLATIN	TN	22273	8/24/11	MELISSA AUTUMN KERN	FRANKLIN	TN
22202	7/11/11	RACHANA K. AGARWAL	BRENTWOOD	TN	22329	8/24/11	DAVID K. BABB	TELFORD	TN
22177	7/12/11	JOAN M RICHARD SMITH	KNOXVILLE	TN	22198	8/24/11	TERRI L. WILKINS	REHOBOTH BEACH	DE
22259	7/12/11	BRYAN ALEXANDER BATTENBERG	KNOXVILLE	TN	21996	8/24/11	ANITA JO ELLIOTT	SMYRNA	TN
22249	7/12/11	EDWARD M. DIAZ	CONWAY	AR	22275	8/24/11	RYAN K. KELLY	NASHVILLE	TN
22233	7/13/11	TRAE MICHAEL STILES	NASHVILLE	TN	22325	8/24/11	AMANDA K. RATHE	CLARKSVILLE	TN
22187	7/14/11	CHRISTOPHER MICHAEL GISH	OZARK	MO	22268	8/25/11	RYAN THOMAS BOWMAN	KINGSPORT	TN
22165	7/14/11	ANTHONY L BIELAWSKI	ATLANTA	GA	22243	8/25/11	JENNIFER EVE MIDDLETON	ROCKY HILL	CT
22262	7/14/11	KATIE E. SINCLAIR	MEMPHIS	TN	22328	8/25/11	SARAH ANN ERSIN	NASHVILLE	TN
22196	7/20/11	DIVYA VARMA	MEMPHIS	TN	22260	8/25/11	TOERIEN DEWIT	FRANKLIN	TN
22062	7/20/11	ELIZABETH A. MALLOY	OLD HICKORY	TN	22330	8/30/11	MARY E WALLER	SOUTHAVEN	MS
22264	7/20/11	BRITNEY ANNE WHIDDEN	CORDOVA	TN	22332	8/31/11	JESSICA MARIE RIEDL	CHEYENNE	WY
22267	7/21/11	ERIN KLEUSER OWEN	HERNANDO	MS	22335	8/31/11	DAVID C. CRENSHAW	NASHVILLE	TN
22269	7/21/11	KIMBERLY SPANGLER KLEIN	HARRISON	TN	22334	8/31/11	BRENNON CHASE HOLMES	SOMERVILLE	TN
22227	7/22/11	JULIUS CARLOS WILLIAMS	ATLANTA	GA	22197	9/8/11	VIRGINIA K. PROVOST	NASHVILLE	TN
22219	7/22/11	CHRISTOPHER RYAN LAM	CHICAGO	IL	22340	9/8/11	GREGORY B CHALIFF	MEMPHIS	TN
22271	7/22/11	BRITTANY M. GANN	LEBANON	TN	22338	9/8/11	MAEGAN ELIZABETH MANNING	CHATTANOOGA	TN
22277	7/28/11	JENNY E. DEMUTH	WEST MEMPHIS	AR	22336	9/9/11	ANNA ELIZABETH VALENTINE	NASHVILLE	TN
22282	7/28/11	ELIZABETH KRAFT BLEECKER	NASHVILLE	TN	22250	9/9/11	DAVID CLARENCE PIPPIN	JACKSON	TN
22281	7/28/11	JOHN C. CODY	NASHVILLE	TN	22331	9/9/11	MARK S. WILLIAMS	NASHVILLE	TN
22283	8/5/11	PAMELA TIDWELL RANDOLPH	LEBANON	TN	22339	9/9/11	DANIEL SCOTT KITTRELL	KNOXVILLE	TN
22287	8/5/11	LYNSEY HALL ROBERTS	FRANKLIN	KY	22333	9/9/11	RYAN TYLER BLANKENSHIP	MOUNT JULIET	TN
22285	8/5/11	ROBERT A. MATLOCK	CHAPEL HILL	TN	22310	9/14/11	JONATHAN DEREK SMITH	BRISTOL	TN
22278	8/5/11	BRYANT W. FREEMAN	NASHVILLE	TN	22216	9/14/11	TREY ALLEN STEWART	FRANKLIN	TN
22280	8/5/11	KATHLEEN GALASKA	KNOXVILLE	TN	22266	9/14/11	EMILY MARLENE COOK	CORDOVA	TN
22288	8/10/11	CHRISTOPHER A. LEE	ANTIOCH	TN	22321	9/14/11	CHRISTINE NANCE BARRETT	NASHVILLE	TN

cont. next page

NEW CPA LICENSEES (CONT.)

License No.	Licensee Orig. Date	Name	City	State	License No.	Licensee Orig. Date	Name	City	State
22205	9/14/11	SCOTTY DON ALSUP	KENNETT	MO	22408	11/22/11	ERIN BRIANNE EGLY	MEMPHIS	TN
22312	9/15/11	SHEILA A. DUNFORD	MILTON	FL	22413	11/22/11	BROOKE HARRIS REGEN	DYERSBURG	TN
22344	9/21/11	CHRIS SOKOHL	TAMPA	FL	22419	11/22/11	TERENCE MCGHEE	NASHVILLE	TN
22314	9/26/11	BENJAMIN MORSE	NASHVILLE	TN	22418	11/22/11	LAUREN ALLISON SHELBURNE	NASHVILLE	TN
22359	9/28/11	JORDAN L. CARTER	COLLIERVILLE	TN	22414	11/22/11	BRETT A MILLIKIN	MARION	AR
22356	9/29/11	LAURA L. MCGREGOR	MOUNT JULIET	TN	22412	11/22/11	SHAWNA LEE WILLARD	MEMPHIS	TN
22352	9/29/11	JESSICA MARIE HARRIS	BRENTWOOD	TN	22411	11/22/11	CECIL DOUGLAS GREGORY	MURFREESBORO	TN
22351	9/29/11	BYRON WADE GUSTUS	SAINT LOUIS	MO	22410	11/22/11	DAVID DARNELL TISELL	SOUTHAVEN	MS
22345	9/29/11	ANDREW HATTAN CRAWLEY	CORDOVA	TN	21059	11/23/11	STEPHANIE L STRONG	NASHVILLE	TN
22347	9/30/11	ANTHONY JOSEPH NEUMAIER	THOMPSONS STATION	TN	22432	11/23/11	MICHAEL LYNN COOK	MOUNT JULIET	TN
22349	9/30/11	CODY MCCONE	CHAPEL HILL	TN	22427	11/23/11	XIAOGANG ZHANG	ALPHARETTA	GA
22348	9/30/11	DANIEL KADEBA	ANTIOCH	TN	22423	11/23/11	JAMES TYLER GOBBLE	SPRING HILL	TN
22350	9/30/11	KAYLA NICOLE WATSON	LEBANON	TN	22430	11/23/11	WILLIAM WESLEY CROWLEY	MEMPHIS	TN
22358	9/30/11	JOSEPH PATRICK SULLIVAN	NASHVILLE	TN	22421	11/23/11	RYAN MATTHEW JENKINS	GERMANTOWN	TN
22301	9/30/11	VALERIE J. STAM	OSKALOOSA	IA	22428	11/23/11	JOHN FRANCIS ZELASKO	MEMPHIS	TN
22362	9/30/11	DONALD KEITH FOSTER	BELLA VISTA	AR	22426	11/23/11	EMILY ANN EDWARDS	NASHVILLE	TN
22265	9/30/11	RUSSELL MAJOR SHARPE	KNOXVILLE	TN	22315	11/29/11	PRESTON CLAYTON TEMPLETON	GERMANTOWN	TN
22364	10/1/11	BRITTANY NICOLE HICKS	GOODLETTSVILLE	TN	22215	11/29/11	BRIAN ANDREW RAUCH	NORRIS	TN
22365	10/1/11	ROBERT E. EDDY	SPRING HILL	TN	22173	11/29/11	CHRISTOPHER EDWARD ALLMAN	HURRICANE	WV
22361	10/11/11	KATHERINE E. ALMOND	BRENTWOOD	TN	22437	11/30/11	MARGARET R BATES	KNOXVILLE	TN
22231	10/11/11	LARRY DON SLAUGHTER	FRANKLIN	TN	22383	11/30/11	RODNEY D ERVIN	WAKE FOREST	NC
22373	10/11/11	MATTHEW LOREN SCOLLARD	KNOXVILLE	TN	22436	11/30/11	CARRIE ROWAN HOLLAND	KNOXVILLE	TN
22375	10/11/11	KENDALL MARSTON	NASHVILLE	TN	22397	11/30/11	JOHN CHARLES NEVEL	NASHVILLE	TN
22263	10/12/11	KATIE S. MIZE	SEYMOUR	TN	22438	12/1/11	ROBERT WILHELM	COLLIERVILLE	TN
22256	10/13/11	MARTHA NORRIS RAUCH	NORRIS	TN	22439	12/1/11	SAMUEL EUGENE PODESTA	MEMPHIS	TN
22379	10/14/11	GEORGE PARISH EASTERLY	HOUSTON	TX	22440	12/1/11	SVETLANA KOVALENKO	ANTIOCH	TN
22376	10/14/11	ANNA LOUISE BURNETT	NASHVILLE	TN	22441	12/1/11	ASHLEY E KRATOHVIL	NASHVILLE	TN
22013	10/14/11	LEIGH ANN WILHITE	NASHVILLE	TN	22447	12/1/11	ALBERT T SAPPINGTON	NEW ALBANY	MS
22357	10/14/11	STEVEN G. RIOS	PRAIRIEVILLE	LA	22442	12/1/11	RACHEL E LIKSHIS	ROSSVILLE	GA
22377	10/14/11	MICHAEL LAWRENCE KUHN	CHARLOTTE	NC	22444	12/1/11	ED ROBERTS	NASHVILLE	TN
22284	10/14/11	AMANULLAH A. SAJWANI	GERMANTOWN	TN	22446	12/1/11	JEAN A POOL	HUNTSVILLE	AL
22300	10/16/11	TIEN D. NGUYEN	NASHVILLE	TN	22367	12/2/11	CURTIS MCCARTON GORDON	ARLINGTON	VA
22372	10/16/11	KESSA RIGGS	LA VERGNE	TN	22448	12/2/11	ERIC BRANDON GREEN	WINCHESTER	TN
22371	10/16/11	KRISTINA LYNN GRIGSBY	FRANKLIN	TN	22378	12/5/11	TROY LUCAS MORIN	CORDOVA	TN
22370	10/16/11	STACY B TAYLOR	CHATTANOOGA	TN	22451	12/6/11	ADAM L. OSBORNE	CLEVELAND	TN
22369	10/16/11	JUSTIN GRAY NIPPER	WHITE HOUSE	TN	22449	12/6/11	MARY M. COCKROFT	CORDOVA	TN
22120	10/16/11	JOHN C SCHAEFER	NASHVILLE	TN	22385	12/6/11	MALLORY L JOHNSON	MEMPHIS	TN
22368	10/16/11	MICHELLE GOLDSBY	SOUTHAVEN	MS	22450	12/6/11	KAREN M. BURTON	CORDOVA	TN
22320	10/16/11	BEVERLY MICHELLE RICE	HERMITAGE	TN	22425	12/7/11	DANIEL RYAN CHARLES	NASHVILLE	TN
22374	10/16/11	ANDREW L CASH	MEMPHIS	TN	22464	12/13/11	MICHAEL W GARRETT	MEMPHIS	TN
22382	10/18/11	ELIZABETH ANN PALMA	NASHVILLE	TN	22455	12/13/11	CAYLA E COLE	MEMPHIS	TN
22381	10/18/11	RHETT W TAYLOR	NASHVILLE	TN	22468	12/13/11	DAVID ALAN BESEDICH	NASHVILLE	TN
22251	10/19/11	ANDREW CHARLES MARION	WINDHAM	NH	22323	12/13/11	AMANDA MARIE O'REAR	FRANKLIN	TN
22229	10/31/11	KEVIN MICHAEL HEATH	FRANKLIN	TN	22398	12/14/11	MELISSA CAROLINE MURPHREE	NASHVILLE	TN
21615	10/31/11	SHELLY S BUTTERFIELD	GERMANTOWN	TN	22433	12/14/11	KAYLEE A. SHORTER	CLARKSVILLE	TN
22342	11/3/11	JESSICA DAWN SPRIGGS	ROSSVILLE	GA	22416	12/14/11	KYLIE J. MARSHALL	CHATTANOOGA	TN
22387	11/9/11	HUIQIU WANG	GERMANTOWN	TN	22456	12/15/11	COLBY FLEMING	KNOXVILLE	TN
22392	11/12/11	JULIA M CLOUD	MEMPHIS	TN	22434	12/15/11	ROLLIN JAY GROSECLOSE	ASHEVILLE	NC
22395	11/12/11	WEICHUAN ZHONG	BOCA RATON	FL	22445	12/15/11	LESLIE DIANE WILKINSON	MEMPHIS	TN
22394	11/12/11	KURT LEE DRYDEN	WHITE HOUSE	TN	22458	12/16/11	MATTHEW JOSEPH SWAFFORD	ANTIOCH	TN
22401	11/12/11	DENA LOUISE JACKSON	NASHVILLE	TN	22459	12/16/11	MALLORY WEBB HAWKINS	NASHVILLE	TN
22400	11/12/11	CYNTHIA D SHULTS	DANDRIDGE	TN	22472	12/16/11	PATRICK SANFORD MCDAVID	MEMPHIS	TN
22393	11/12/11	BRITTANY LEE MCGAHA	MEMPHIS	TN	22466	12/16/11	RENE VANWALSEM	MEMPHIS	TN
22388	11/12/11	JEFFREY MICHAEL PAYNE	MEMPHIS	TN	22463	12/16/11	KINGA HUGHES	MARYVILLE	TN
22389	11/12/11	BRENNA ELIZABETH DYE	KINGSFORD	TN	22473	12/16/11	THOMAS EDWARD NOAH DOERFLER	ANTIOCH	TN
22391	11/12/11	ROBERT MURRAY GOFF	GERMANTOWN	TN	22469	12/16/11	ABDOULIE ADAM JALLOW	LAVERGNE	TN
22402	11/14/11	ASHLEY BRENAE HESTER	NASHVILLE	TN	22476	12/19/11	JODY L PAGE	FRANKLIN	TN
22403	11/15/11	SARAH A HEADRICK	CLEVELAND	TN	22474	12/19/11	CINDY L SMITH BENSON	SEATTLE	WA
22405	11/15/11	KAROLINA GRABOWICZ	MEMPHIS	TN	22479	12/19/11	JOHN R DORRIS	NASHVILLE	TN
22384	11/18/11	MI JOONG KANG	BRENTWOOD	TN	22481	12/19/11	CLAY TAYLOR JONES	NASHVILLE	TN
22341	11/18/11	VICTOR G. BUTCHER	CORDOVA	TN	22477	12/20/11	MARINELA G MARINOVA	NASHVILLE	TN
22380	11/18/11	ABBY L NELSON VOLBRECHT	CLARKSVILLE	TN	22491	12/20/11	JERREIN K JACKSON	OAKLAND	TN
22355	11/18/11	AMY LYNN BEDORE	FRANKLIN	TN	22492	12/20/11	HANA CHUNG	KNOXVILLE	TN
22353	11/18/11	KIMBERLY ANN DONCHEZ	FRANKLIN	TN	22482	12/20/11	MATTHEW N YONKE	PENSACOLA	FL
22396	11/21/11	DARLENE BRYAN PROVANCE	SEVIERVILLE	TN	22431	12/20/11	RANDY MARK DUMMER	OOLTEWAH	TN
22407	11/21/11	SPENCER BUTCHER	MEMPHIS	TN	22485	12/20/11	KATHERINE KELLIE CHATHAM	VANCOUVER BC V6C 3S7BC	VA
22406	11/21/11	REBECCA D HUTSELL	DECATUR	TN	22424	12/20/11	ERIN ROSS HAYNES	PENNINGTON GAP	VA
22399	11/21/11	KEVIN MICHAEL BOYLE	BRENTWOOD	TN					

cont. next page

NEW CPA LICENSEES (CONT.)

License No.	Licensee Orig. Date	Name	City	State	License No.	Licensee Orig. Date	Name	City	State
22486	12/20/11	JENNIFER DILLARD MORRISON	JOHNSON CITY	TN	22553	1/27/12	LUCIEN D. COOK	PLEASANT VIEW	TN
22487	12/20/11	BRYSON MILES KIRKSEY	CLEVELAND	TN	22551	1/27/12	ROBERT A. IORIO	LUTZ	FL
22494	12/27/11	JOHN POWELL TRUSLER	BRENTWOOD	TN	22552	1/27/12	OLUCHI R. TAYLOR	KINGSPORT	TN
22366	12/27/11	SANDRA KAY WARD	SPRING	TX	22560	2/1/12	CHRISTOPHER J. SCHNEIDER	SPRING HILL	TN
22493	12/27/11	RECHILDA M KING	HORN LAKE	MS	22561	2/1/12	GARY HOWARD MITCHELL	LENOIR CITY	TN
22488	12/27/11	LISA MARIE SUMNER	HERNANDO	MS	22564	2/2/12	ALEXA DYAN KARPINSKI	NASHVILLE	TN
22453	12/28/11	TODD JEFFREY HARMAN	WHITE HOUSE	TN	22565	2/2/12	JOSHUA C LEE	CHATTANOOGA	TN
22409	12/29/11	JOHN STUART NELSON	STOCKBRIDGE	GA	22563	2/2/12	MORGAN RENEE ROWE HURLEY	TAZEWELL	TN
22490	12/29/11	GREGORY GEORGE WHITE	ATLANTA	GA	22548	2/2/12	BRITTANY SMITH WALKER	NASHVILLE	TN
22498	12/30/11	CARMEN DANIELLE JACKSON	CLEVELAND	TN	22567	2/2/12	MATTHEW GRAHAM METCALF	NASHVILLE	TN
22499	12/30/11	CHRISTINE WHITCHER PRESSLEY	SOUTH PITTSBURG	TN	22568	2/2/12	CHRISTOPHER WARREN BARNES	FRANKLIN	TN
22497	12/30/11	CHARLES A. HOUSE	SOUTHAVEN	MS	22562	2/2/12	GABRIELLE LORBIECKI	PARIS	TN
22337	1/1/12	KIMBERLY KAY GRIBBLE	CLEVELAND	TN	22569	2/2/12	AMY MARIE DUNCAN MENERICK	HARRISON	TN
22502	1/1/12	MALLORY RAFFENBERGER	MEMPHIS	TN	22575	2/3/12	STACY ESTEP WEST	MURFREESBORO	TN
22504	1/5/12	ANNA GRETCHEN HOMMIRICH	NASHVILLE	TN	22550	2/3/12	STEPHEN CARROLL TAYLOR	NASHVILLE	TN
22475	1/5/12	SCOTT THOMAS ANDERTON	FRANKLIN	TN	22572	2/3/12	MICHAEL S. MCKINNEY	PINEY FLATS	TN
22500	1/5/12	GEOFFREY COLE SMITH	NASHVILLE	TN	22577	2/3/12	REID A. SMILEY	SIGNAL MOUNTAIN	TN
22503	1/6/12	BRIAN WILSON	MARYVILLE	TN	22573	2/3/12	BRIAN ANDREW INLOES	BENTONVILLE	AR
21874	1/6/12	DIANNA WOODS	CORDOVA	TN	22574	2/3/12	KIM NGUYEN	MEMPHIS	TN
22461	1/9/12	SUSAN DENISE TEAL	CORDOVA	TN	22579	2/6/12	GREGORY L NEAL	NASHVILLE	TN
22454	1/9/12	NEIL D. DEININGER	LITTLE ROCK	AR	22571	2/6/12	DAVID JOSHUA FITCH	CLARKSVILLE	TN
22508	1/9/12	PHILIP LEWIS CODINGTON	NASHVILLE	TN	22570	2/6/12	MICHELLE J. HOLLAND	CUNNINGHAM	TN
22506	1/9/12	ELLIOTT G CHESTER	LITTLE ROCK	AR	22576	2/6/12	SHELLEY HOLT SWEARINGEN	DRESDEN	TN
22507	1/9/12	BIN CHEN	FORT LEE	NJ	22465	2/6/12	RACHEL RAE GERRING	FRANKLIN	TN
18787	1/10/12	MICHELLE RENEE STEWART	BLACKWATER	VA	18864	2/6/12	THOMAS DEAN BOWMAN	COLUMBIA	TN
22514	1/10/12	SARAH CATHERINE MCNALLY	KNOXVILLE	TN	22478	2/6/12	JASON HARKINS MCDAVID	MEMPHIS	TN
22495	1/10/12	JASON TOREZ MARTIN	CHATTANOOGA	TN	22103	2/7/12	DEEPAK BANSAL	NASHVILLE	TN
22509	1/10/12	CHARLOTTE ANN HOBAUGH GENTRY	COOKEVILLE	TN	22583	2/7/12	ADAM K. MASTERSON	KNOXVILLE	TN
22510	1/10/12	RICHARD THOMAS PLASS	MEMPHIS	TN	22584	2/7/12	THOMAS PARK ROACH	NASHVILLE	TN
22512	1/11/12	HENRY COLLIER	DORTON	KY	22585	2/7/12	JEANETTE LYNN SCOTT	NASHVILLE	TN
22522	1/12/12	SARAH LOUISE OGG	MEMPHIS	TN	22496	2/8/12	BRETT M. WAINGER	MEMPHIS	TN
22519	1/12/12	WILLIAM G. PRASCHER	MEMPHIS	TN	22327	2/8/12	NATHAN E. ROBNETT	MEMPHIS	TN
22516	1/12/12	AUSTIN MONROE JABALI	KNOXVILLE	TN	22511	2/8/12	VICTORIA N. ROMANKO	FRANKLIN	TN
22489	1/12/12	JASON DANIEL HARDIN	KNOXVILLE	TN	22592	2/8/12	REGINA LYNN COOPER	JACKSON	TN
22521	1/12/12	KENDRA ANN ROBERTS	CENTERVILLE	TN	22559	2/9/12	JERRY DALE CRITTENDON	NASHVILLE	TN
22515	1/17/12	JERRON L BARNES	NASHVILLE	TN	22588	2/9/12	JEFFREY MICHAEL SMITH	CLEVELAND	TN
22415	1/18/12	DANIEL J DUSTIN	NASHVILLE	TN	22420	2/9/12	AMANDA O. DEROSIA	MURFREESBORO	TN
22524	1/18/12	GEOFFREY MICHAEL BERKOW	MEMPHIS	TN	22589	2/9/12	KYLE ROMAN	FRANKLIN	TN
22517	1/18/12	ANDREW RUSSELL DAVIS	BRIGHTON	TN	22422	2/13/12	ROBERT JOHN BREEDLOVE	LAS VEGAS	NV
22363	1/19/12	PHILIP CORLEY TRAVIS	NASHVILLE	TN	22590	2/13/12	KATHERINE E. DENCI	NASHVILLE	TN
22532	1/19/12	JONATHAN PAUL DAVIS	CHATTANOOGA	TN	22594	2/13/12	MARGARET SELLERS HARE	NASHVILLE	TN
22528	1/19/12	MARY LYNN DARNELL	MANCHESTER	TN	22587	2/13/12	DIVON RAY CRUTCHFIELD	LEBANON	TN
22535	1/20/12	TERYNN DANIELLE MCNEAL	NASHVILLE	TN	22599	2/14/12	ROSHANDA PITTMAN DEBOISE	CORDOVA	TN
22443	1/20/12	CAMERON KELLY SMITH	KNOXVILLE	TN	22598	2/14/12	KHRISTOPHER BROCK CONNER	CHATTANOOGA	TN
22536	1/20/12	MICHAEL KEITH BUTLER	HENDERSONVILLE	TN	22601	2/14/12	NEWELL SCOTT KELLEY	CHATTANOOGA	TN
22541	1/20/12	NATHANIEL M. HOEKSTRA	MEMPHIS	TN	22602	2/15/12	CHARLES J. PHILPOT	BIRMINGHAM	AL
22525	1/20/12	DAVID L. SOLOMON	NASHVILLE	TN	22404	2/16/12	CLARE LOUISE SANDERS-ROUGET	NASHVILLE	TN
22540	1/20/12	LAUREN POSEY DIFFERENT	VICKSBURG	MS	22505	2/16/12	MARY TASKA BUSS	MEMPHIS	TN
22538	1/20/12	STEPHANIE C. FITCH	CHATTANOOGA	TN	22604	2/16/12	NATALIE MARIE CLAGGETT	HIXSON	TN
22533	1/20/12	AMY WILDER	CHICAGO	IL	22607	2/16/12	SHANNON N. SMITH	NOLANSVILLE	TN
22537	1/20/12	MICHAEL D. FLAHERTY	GERMANTOWN	TN	22605	2/16/12	WESLEY BALDWIN HAUT	ALPHARETTA	GA
22543	1/23/12	NADIAH L. SAKI	NASHVILLE	TN	22606	2/17/12	BENJAMIN T. NICHOLS	NASHVILLE	TN
22542	1/23/12	AUSTIN JAMES MOSS	BRENTWOOD	TN	22609	2/17/12	SUSAN HATCHER MCGEHEE	CHATTANOOGA	TN
22480	1/23/12	JOHN DANIEL CURRAN	NASHVILLE	TN	22610	2/17/12	NICHOLAS H. HUDSON	MUSCLE SHOALS	AL
22526	1/23/12	MARGARET JOYNER BAREFOOT	OXFORD	MS	22611	2/21/12	LUCAS DANIEL WARTH	CORDOVA	TN
22530	1/23/12	JARED C CHAFFIN	LEBANON	TN	22558	2/21/12	DANIEL W. BLACK	MEMPHIS	TN
22531	1/23/12	JUSTIN D. CARTER	MEMPHIS	TN	22534	2/23/12	JOSHUA BRANDON CRUTCHER	ANTIOCH	TN
22238	1/23/12	STEVEN LEE KAHN	MELVILLE	NY	22613	2/23/12	ROBERT CAMPBELL	NASHVILLE	TN
22527	1/23/12	KEVIN CALDWELL BRADLEY	HENDERSONVILLE	TN	22615	3/1/12	KYLE W. TOMLINSON	BRENTWOOD	TN
22544	1/23/12	TRAVIS RYAN KMITA	THOMPSONS STATION	TN	22597	3/1/12	REX WINSTON ANDERSON, JR	PELHAM	AL
22501	1/24/12	MARIA FRAMINAN SMITH	NASHVILLE	TN	22603	3/2/12	JOSEPH LANGMUIR HALL	SUGAR HILL	GA
22546	1/24/12	WALKER P. ROBERTS	NASHVILLE	TN	22470	3/2/12	STEPHEN RANDALL GELWIX	NASHVILLE	TN
22545	1/24/12	JENNIFER NICOLE LAZARUS	OLIVE BRANCH	MS	22523	3/2/12	CYNTHIA MARIE JOHNSON	CROSSVILLE	TN
22547	1/24/12	DAVID SALEH	KINGSPORT	TN	22354	3/5/12	HOLLY PARADISE WADE	TULLAHOMA	TN
22520	1/24/12	MATTHEW THOMAS EARNEST	NASHVILLE	TN	22580	3/8/12	DAVID R RAMOS	LAKELAND	FL
22513	1/25/12	LEON CORD CAMPBELL	SMYRNA	GA	22471	3/8/12	MICHAEL WADE WEAVER	NASHVILLE	TN
22555	1/27/12	KIMBERLY D. JOHNSON	CHATTANOOGA	TN					
22554	1/27/12	AMANDA RUTH FLETCHER	ASHLAND CITY	TN					

cont. next page

NEW CPA LICENSEES (CONT.)

License No.	License Orig. Date	Licensee Name	City	State	License No.	License Orig. Date	Licensee Name	City	State
22360	3/19/12	GREGG A. HOLLON	PRATTVILLE	AL	22682	4/24/12	JOHN HALBERT	WILLIAMSTOWN	WV
22483	3/20/12	KASEY OWENS HULSEY	NASHVILLE	TN	22657	4/26/12	YUNG KI PARK	WENDELL	NC
22484	3/20/12	ROBERT MICHAEL LANG	NASHVILLE	TN	22679	4/26/12	MARK ALAN ORTLIEB	DANDRIDGE	TN
22467	3/20/12	DEREK W KNEAPPE	NASHVILLE	TN	22692	5/7/12	JOHN G. MCCULLAR	MEDINA	TN
22566	3/20/12	SARA DOLPH	GOLIAD	TX	22614	5/7/12	LAUREN MICHELLE PLUMMER	NASHVILLE	TN
22417	3/20/12	AMY GREGORY THOMAS	CHATTANOOGA	TN	22685	5/7/12	JAMIE SUBER	CORDOVA	TN
22616	3/21/12	CHRISTY HINSON BURGESS	KNOXVILLE	TN	22680	5/7/12	DANIEL S. ZITNAN	AVON LAKE	OH
22619	3/21/12	TIMOTHY HARMS	NASHVILLE	TN	22694	5/7/12	EMILY JOB	HIXSON	TN
22600	3/21/12	KATELYN JULIE TAYLOR	NASHVILLE	TN	22690	5/8/12	KENNETH D. MOORE	OSTRANDER	OH
22612	3/21/12	LAUREN ELIZABETH ROBERTSON	FRANKLIN	TN	22691	5/8/12	DAVID ALLEN WIGGINS	NASHVILLE	TN
22622	3/21/12	JASON JAMES KEEN	MEMPHIS	TN	22688	5/8/12	AMIE HAUN	CHATTANOOGA	TN
22596	3/21/12	MICHELLE JEAN STEWART	CORDOVA	TN	22457	5/8/12	LAURA A INGRASSIA CHARNO	GERMANTOWN	TN
22582	3/21/12	LYNETTE DEE MILLER	NASHVILLE	TN	22698	5/8/12	CONNIE RENEE BRYSON	CHATTANOOGA	TN
22634	3/22/12	JENNIFER NICOLE JANSEN	MCLEAN	VA	22695	5/9/12	EMILY S. BOECKMANN	MEMPHIS	TN
22633	3/22/12	RANDY J. RUDLAFF	NASHVILLE	TN	22664	5/9/12	SARA ELIZA VAUGHN	BRENTWOOD	TN
22628	3/22/12	BENJAMIN HARDISON	NASHVILLE	TN	22700	5/10/12	NATHANIEL G. HOLLAND	CHATTANOOGA	TN
22630	3/22/12	TEJAS M PATEL	JOHNSON CITY	TN	22701	5/10/12	BRITTANEY CHERIE HAMMOND	CHRISTIANA	TN
22625	3/22/12	WILLIAM J. HODGES	ADDISON	TX	22684	5/10/12	JYOTHI MEHAR KARRA	SUWANNE	GA
22637	3/22/12	MERREDITH MARGUERITE MOOTH	LA VERGNE	TN	22703	5/10/12	KEITH DENNY	BRENTWOOD	TN
22631	3/22/12	ANGELA ROSE FOUNTAIN	DICKSON	TN	22704	5/14/12	RYAN J. HOOD	CHATTANOOGA	TN
22636	3/22/12	EVAN KRISTOPHER HUTCHESON	NASHVILLE	TN	22709	5/15/12	LEESA R. ALLISON	KNOXVILLE	TN
22626	3/22/12	AMANDA M. FARMER	CORDOVA	TN	22638	5/15/12	PAMELA DIANE SHAW TUCKER	FRANKLIN	TN
22643	3/23/12	JEREMY BLAKE MATTHEWS	CORDOVA	TN	22670	5/15/12	PHILIP GOLDEN RAINES	JOHNSON CITY	TN
22644	3/23/12	OLIVIA DANIELLE SNYDER	MC MINNVILLE	TN	22708	5/15/12	GERSHON BYRON BENBOW	NASHVILLE	TN
22645	3/23/12	AMY GILLEN AVERY	MARYVILLE	TN	22707	5/15/12	HEATHER BROOKE BROWN	MURFREESBORO	TN
22646	3/23/12	LAUREL ANN MARKOVICH	FRANKLIN	TN	22705	5/15/12	STEPHANIE L. SIMMONS	OLTEWAH	TN
22647	3/23/12	SARAH A. TRAGARZ	MEMPHIS	TN	22689	5/15/12	KARL E. HACKENBRACK	NASHVILLE	TN
22623	3/23/12	MEAGAN FLORIE	NASHVILLE	TN	22710	5/17/12	RALPH J. GABB	GERMANTOWN	TN
22529	3/23/12	KELLY L. DEMENT	CLARKSVILLE	TN	22346	5/17/12	MATTHEW DUNCAN OWENS	GERMANTOWN	TN
22429	3/23/12	E. ANNA DE JUAN TESTER	NEWPORT BEACH	CA	22696	5/18/12	JAMES GRAY LAMBE	CHESTER SPRINGS	PA
22640	3/23/12	SHANNAN NICOLE FISHER	MEMPHIS	TN	22686	5/18/12	CHAOQIANG LIN	DALLAS	TX
22639	3/23/12	SARAH E. ADDIS	KNOXVILLE	TN	22715	5/21/12	HEATHER N JENKINS	BLUFF CITY	TN
22556	3/23/12	MINERVA FLORES-PEINADO	KNOXVILLE	TN	22717	5/23/12	JAMES STEVEN WILLIAMS	BRENTWOOD	TN
22460	3/23/12	VIRGINIA HACK BORGHI	NASHVILLE	TN	22713	5/23/12	SAMANTHA NICOLE COX	BRENTWOOD	TN
22435	3/26/12	SARA MARIE BECHER	FRANKLIN	TN	22712	5/23/12	MATTHEW BLAKE BENNETT	CHATTANOOGA	TN
22651	3/26/12	KRISTEN MICHELLE OLIVER	KNOXVILLE	TN	21135	6/4/12	MICHAEL DAVID ZIEGLER	KNOXVILLE	TN
22650	3/26/12	NADIA M. BOYD	BRENTWOOD	TN	22591	6/4/12	STEPHANIE DELTINA BRADEN	NASHVILLE	TN
22649	3/27/12	ZACHARY YU DU	CORDOVA	TN	22618	6/5/12	CYNTHIA KAY WARE MILLICAN	MARYVILLE	TN
22272	3/27/12	CARRIE ANNE WEIDNER	ANTIOCH	TN	22663	6/5/12	MELISSA DICKENSON FOSTER	KNOXVILLE	TN
22653	3/28/12	JODIE LEIGH SURBER JONES	NEW TAZEWELL	TN	22586	6/5/12	DAVID MICHAEL ALCANTARA	ROSSVILLE	GA
22654	3/28/12	KIMBERLY HEARN	MEMPHIS	TN	22720	6/6/12	MATTHEW DOMINIC DEPONCEAU	NASHVILLE	TN
22635	3/28/12	DAVID A. BARROWCLOUGH	KNOXVILLE	TN	22718	6/6/12	RYAN M. BARR	LAVERGNE	TN
22581	3/28/12	DAWN MEGGAN DOUCETTE	SEVIERVILLE	TN	22719	6/6/12	SAMUEL MCCULLOUGH KEITH	NASHVILLE	TN
22452	3/28/12	CASEY L MCGINNIS	FRANKLIN	TN	22721	6/7/12	GREGORY O. DAVIS	MEMPHIS	TN
22655	3/28/12	CINDY LYNNE ROTHSTEIN	CHAPEL HILL	TN	22724	6/7/12	JULIE R. PAXTON	KNOXVILLE	TN
22658	4/4/12	SHANE PAUL MASON	AUSTIN	TX	22723	6/7/12	PADMA K. PAI	NASHVILLE	TN
22659	4/4/12	AMY L. SULLIVAN	CHATTANOOGA	TN	22726	6/8/12	FORREST CHARLES AVEN	MEMPHIS	TN
22656	4/4/12	DANIEL R. JOHNSON	NASHVILLE	TN	21974	6/8/12	CAROL ANN GARDNER	HIALEAH	FL
20158	4/11/12	JAMES IVAN BARBER	FRANKLIN	TN	22725	6/8/12	SCOTT ANTHONY HAYNES	CORDOVA	TN
22660	4/16/12	RAYMON J. ROSSINI	KNOXVILLE	TN	22462	6/25/12	MARY-BETH ARMY	FRANKLIN	TN
22624	4/16/12	RACHEL ELAINE EPPS	OLIVE BRANCH	MS	22729	6/25/12	JAMES GREGORY BAER	HERMITAGE	TN
22621	4/16/12	JILLIAN CASTLEBERRY COLEMAN	GOODLETTSVILLE	TN	22727	6/25/12	WILLIAM AARON O'DELL	KNOXVILLE	TN
22661	4/16/12	STEPHANIE ARMS COX	KINGSPORT	TN	22732	6/26/12	KENDRA NICOLE LAYNE	RUTLEDGE	TN
22578	4/16/12	BRITINI BENDREA KING	HERMITAGE	TN	22741	6/26/12	VICKI A. CARBINE	LAVERGNE	TN
22652	4/17/12	CLINTON AMMON BOWEN	COLUMBUS	OH	22734	6/26/12	BETSY ANTHONY DAVIS	DALLAS	TX
22668	4/18/12	RUSSELL LYNN DOTSON	CORDOVA	TN	22735	6/26/12	ARAM KUMAR GUPTA	KINGSTON SPRINGS	TN
22669	4/18/12	PATRICK RYAN BUTCHER	NASHVILLE	TN	22736	6/26/12	DAVID ALLEN WILLIS	TRUMANN	AK
22642	4/19/12	AIHUA CHU MCQUAIN	KNOXVILLE	TN	22733	6/26/12	JUDITH COLLINS COX	NASHVILLE	TN
22667	4/19/12	WHITNEY B. MCCULLAR	MEDINA	TN	22739	6/27/12	GINA MICHELLE AMELSE	LOUDON	TN
22672	4/19/12	JOHN JOSEPH MYERS	SPRING HILL	TN	22699	6/28/12	SCOTT JAMES KAY	CORDOVA	TN
22665	4/22/12	JOHN PAUL SHELLY	BRENTWOOD	TN	22716	6/28/12	CAROL ANN SAPPINGTON	KINGSTON SPRINGS	TN
22673	4/22/12	ANDREW R. TUCK	NASHVILLE	TN	22748	6/28/12	AARON M CRUM	FRANKLIN	TN
22674	4/23/12	LESLI ANN LOWRY	KNOXVILLE	TN	22737	6/28/12	KARLYN N. RISNER	OPELIKA	AL
22675	4/23/12	BENJAMIN ROBERT MURRAY	COLLIERVILLE	TN					
22677	4/23/12	BAMUN MBEBWOE TATA	ATLANTA	GA					
22681	4/23/12	HUNTER CHASE ADAMS	BRENTWOOD	TN					
22683	4/24/12	SCOTT A. STEVENS	KNOXVILLE	TN					
22666	4/24/12	TONYA R. MCCOLLUM	KNOXVILLE	TN					

N E W C P A F I R M L I C E N S E E S

Prof. Code	License Number	License Orig. Date	Name Address	State	Zip	Prof. Code	License Number	License Orig. Date	Name Address	State	Zip
3892	07/07/11	WRIGHT CPA FIRM		TN	38344	3940	01/09/12	AMY K. BALTIMORE, CPA		TN	38015
3884	07/11/11	AVIAR FINANCIALS PC		TN	37027	3941	01/09/12	LYNN DIETZ, CPA		TN	38119-6019
3894	07/12/11	REVOLUTION FINANCIAL SOLUTIONS		TN	37209	3939	01/10/12	ROGER GREENUP CONSULTING		TN	37027
3895	07/15/11	STEPHANIE N. CALLISON, CPA		TN	37421	3943	01/12/12	GRAY SHADOW FINANCIAL SERVICES, LLC		TN	37901-0944
3893	07/15/11	CINDY BRIGGS, CPA		TN	37919	3937	01/13/12	LLOYD B CRAIG CPA		TN	37217
3896	07/18/11	ERIC O. MCDONALD, CPA		TN	37127	3947	01/17/12	DALENE M. MCCLOUD, CPA		TN	38501
3897	08/12/11	J C WILLIAMS, CPA P.C.		GA	31141	3945	01/18/12	BARNES FINANCIAL SERVICES, INC		TN	37217
3899	08/18/11	WEST TENNESSEE TAX AND ACCOUNTING		TN	38018	3946	01/18/12	CW PRESSLEY, CPA		TN	37380-0531
3898	08/18/11	BLAKE CALLAHAN, CPA, CVA		TN	37421	3948	01/19/12	WESLEY V. ADAMS, CPA		TN	37814
3901	08/24/11	JEFFREY S. MCCUNE, CPA, PLLC		TN	38017	3925	01/30/12	KEVIN J. ENNIS, CPA		TN	38135
3900	08/24/11	DON R. ANDERSON, CPA		TN	37076	3950	02/01/12	CODY AND RUSSELL CPA'S		TN	37211
256	08/26/11	MARY CONNOR, CPA		TN	37620	3954	02/13/12	CLYDE PHILLIPS, CPA		TN	37211
3902	09/26/11	MACDONALD PAGE AND CO LLC		ME	04106	3953	02/13/12	PICKLER ACCOUNTING ADVISORS, PLLC		TN	38017
1107	10/01/11	ROGER D. WEBB, CPA, PLLC		TN	38016	3952	02/13/12	ILINDA PARHAM, CPA		TN	38117
3908	10/01/11	WESLEY AND ASSOCIATES, CPA		TN	37027	3951	02/13/12	DAVID L. BROWN, CPA		TN	37221
3905	10/01/11	TAX SERVICES, INC.		TN	37939	3959	02/16/12	COMPREHENSIVE FINANCIAL OUTSOURCING, PLL		TN	37205
3906	10/01/11	HENRY H. WORKMAN, CPA		TN	37069	3958	02/16/12	MATT STANFORD'S TAX SERVICES		TN	37209
3903	10/14/11	RELIABLE FINANCIAL SOLUTIONS INC		TN	38115	3956	02/16/12	RICHARD HINES, CPA		TN	37211
3904	10/16/11	MAX A. PIWONKA, CPA		TN	38117	3957	02/23/12	KEENAN FINANCIAL LEADERSHIP SERVICES		TN	38139
3909	10/16/11	BUSINESS MANAGEMENT ACCOUNTING		TN	37027	3960	03/02/12	KARAMANEH A. WINCHESTER, CPA		TN	38251
3907	10/16/11	DAVID C. PIPPIN, CPA, PLLC		TN	38308	3955	03/02/12	MICHAEL C. ROGERS, CPA		TN	37363
3888	10/31/11	A C MARION ACCOUNTING		NH	03087	3917	03/08/12	ABS TAX AND ACCOUNTING SERVICE		TN	37076
3911	11/12/11	SUSAN P. CRAWFORD, CPA		TN	37830-7731	3964	03/19/12	WILLIAM ASHWORTH		TN	38120
3914	11/12/11	KEITH O. WILSON, CPA, CFE		TN	37129	3967	03/19/12	PATTY CHADWICK, CPA		TN	37215
3916	11/18/11	PSHH AUDIT AND ASSURANCE SERVICES, PLLC		TN	37930-1407	3969	03/23/12	JESSE J. WALDMAN, CPA		TN	37074
3912	11/18/11	MARETH CLAYTON METIER, CPA		TN	37130	3970	03/27/12	MATTHEW GREER		TN	37087
3913	11/21/11	KATHLEEN M. ZUCCARO, CPA		TN	37211	3961	03/27/12	RUSSELL C. GUINN, CPA		TN	37302
3915	11/23/11	DAVID M SMITH AND ASSOCIATES, INC.		TN	37874-6507	3968	03/27/12	ROBINSON AND ISOM, PLLC/LEXINGTON OFFICE		TN	38088
3920	11/23/11	PAMELA J. BAKER, CPA		TN	37363	3963	04/04/12	H AND H ACCOUNTING SOLUTIONS, LLC		TN	38242
3918	11/30/11	JASON UNDERWOOD CPA, PLLC		TN	37377	3971	04/04/12	EVAN HUTCHESON, CPA, LLC		TN	37212
3921	12/14/11	THE BORO GROUP LLC		TN	37212	3972	04/04/12	SHARON LUSK		TN	38133
3922	12/14/11	VICTOR G. BUTCHER		TN	38016-5753	3973	04/10/12	TERENCE MCGHEE, CPA, PLC		TN	37211
3923	12/14/11	MICHAEL L. BROYLES, CPA		TN	37617-4828	3974	04/22/12	JAMES I. BARBER, CPA		TN	37067-2716
3924	12/15/11	JJA INVESTMENTS, LLC		TN	38016	3966	04/25/12	AMANDA R. LINDSETH, CPA, PLLC		TN	37205
3926	12/15/11	WILLIAM D NEWSOM, CPA		TN	38138	3976	05/14/12	CINDY ROTHSTEIN ACCOUNTING AND TAX SERVI		TN	37034-4040
3929	12/16/11	LARRY BANKS, CPA, INC.		TN	38115	3982	05/14/12	BRYANT CPA FIRM		TN	37416
3928	12/16/11	JULIE NEWTON, CPA, PLLC		TN	37174	3975	05/14/12	REBECCA KISSINGER		TN	38018
3933	12/16/11	KIMBERLY BARNETT, CPA		TN	37752	3978	05/14/12	TN TAX ADVISOR		TN	37604
3927	12/16/11	GARY HYDE, CPA		TN	37371	3977	05/15/12	THE BUSINESS ALLIANCE GROUP INC		TN	37211
3931	12/16/11	GREEN FINANCIAL SERVICES		TN	37188	3981	05/15/12	DARREN M. HENRY		TN	38141
3932	12/16/11	GOLDEN CONSULTING, LLC		TN	37212	3986	06/07/12	SHASTA BROWN, CPA		TN	37212
3930	12/16/11	JAMES F. SCARLETT, CERTIFIED PUBLIC ACCOU		TN	38570	3985	06/08/12	TIM HOLMES CPA PLLC		TN	37129
712	01/01/12	STEVEN R. KOONCE, CPA		TN	37329	3980	06/08/12	FRED DAY, CPA		TN	38018-6725
3934	01/01/12	TERESA C. JONES, CPA		TN	37066	3984	06/08/12	ALLISON K. FLEXER, CPA		TN	37205
3935	01/01/12	GARY D. KOHAGEN, CPA		TN	37764	3983	06/12/12	FRAZIER AND DEETER, LLC		GA	30308
3936	01/06/12	MICHAEL D. SULLIVAN, CPA		TN	38401	3979	06/21/12	STEPHEN L. ROTHGEB, CPA		TN	37909
3938	01/06/12	LISA M LATTIMORE, CPA		TN	37220	3988	06/25/12	BRANDON LANCILOTI, CPA, MBA		TN	38351
3944	01/09/12	CAROLYN J TUCKER		TN	37412						
3942	01/09/12	BARNETTE, CPA		TN	37919						

DEPARTMENT OF COMMERCE AND INSURANCE
TENNESSEE STATE BOARD OF ACCOUNTANCY
500 JAMES ROBERTSON PARKWAY
NASHVILLE, TENNESSEE 37243-1141
Telephone: 615-741-2550 - FAX 615-532-8800
www.tn.gov/commerce/boards/tnsba



CPA CHANGE OF ADDRESS FORM

Rule 0020-3-.16 requires licensees to notify the Board of a change of address or employment within 30 days. A fee of \$25.00 should accompany this change form if 30 days have passed without notification.

NAME _____ License No. _____

When did your address change? _____ [Check Address(es) to be Changed]

Requested Address Change(s) Home _____ Mailing _____ Employment _____

NEW HOME ADDRESS: _____

CITY _____ STATE _____ ZIP _____

PHONE (____) - _____ E-MAIL _____

NEW MAILING ADDRESS: _____

CITY _____ STATE _____ ZIP _____

PHONE (____) - _____ E-MAIL _____

NEW EMPLOYMENT ADDRESS: _____

(Include Place of Employment) _____

_____ ZIP _____

PHONE (____) - _____ E-MAIL _____

Fax Number of preference: _____

SIGNATURE
Revised 08/24/09

DATE
RDA

Firm Ownership, CPA Employees & Other State License Confirmation Tennessee State Board of Accountancy

500 James Robertson Parkway, Nashville TN 37243

Must be completed by all firms for initial licensure and all firms (other than those held as sole proprietorships with no CPA employees) at license renewal.

Provide information for all 4 sections of the form – using Not Applicable or N/A if the area does not apply to your firm.

Complete the following table for all CPA owners regardless of state of license or residency:

Name	Address	CPA Lic. No.	State	Percent Interest		Attest Yes/No
				Own	Vote	

Complete the following table for all NON-CPA Owners regardless of state of license or residency:

Name	Address	Percentage of:		
		Work Time	Own	Vote

Complete the following table for CPA Employees regardless of state of license or residency:

Name	Address	CPA Lic. No.	State	Attest Yes/No

Complete the following table concerning other state CPA Firm Licenses:

State	Permit #	Applied	Granted	Denied	Revoked	Suspended

Print Firm Name

TN Firm No.

Signature Resident Manager

Date



State of Tennessee
Department of Commerce and Insurance
Tennessee State Board of Accountancy
500 James Robertson Parkway
Nashville, TN 37243-1141
615-741-2550 or 888-453-6150
www.tn.gov/commerce/boards/tnsba

AFFIDAVIT FOR SURRENDER OF CPA/PA CERTIFICATE

Printed Name

Address

City, State, Zip

I, _____, Certificate Number _____, hereby advise the Tennessee State Board of Accountancy that I wish to voluntarily surrender my certificate as a Certified Public Accountant/Public Accountant.

I understand that by doing so I give up the right to use the title of certified public accountant or public accountant in any way in the State of Tennessee and the use of those titles which includes the abbreviations CPA, PA and the word Accountant. Tennessee Code Annotated §62-1-117 is applicable to licensees who hold certification in another jurisdiction.

_____ I further acknowledge surrender of and transmit herewith my wall certificate to the Tennessee State Board of Accountancy, OR

_____ I am surrendering my Tennessee CPA but am unable to return the certificate since it has been lost

Additionally, I understand that violation of Tennessee Code Annotated, Title 62, Chapter 1 and/or the rules and policies of the Tennessee State Board of Accountancy relating thereto in the State of Tennessee is cause for disciplinary action by the Tennessee State Board of Accountancy.

Affiant Signature

Date of Signature

Sworn and subscribed before me this _____ day of _____, 20_____

Notary Public Signature

(SEAL)

My Commission Expires:

DELINQUENT TENNESSEE CPA LICENSES

The following individuals did not renew their Tennessee CPA licenses prior to 12-31-2011. These licenses are considered expired but may be renewed by paying the license fee and penalty fees prior to 12-31-2012. If a licensee does not wish to renew a Tennessee CPA license, the license should be properly closed to avoid disciplinary action taken against the license by completing the surrender/close affidavit found on Page 14 of this newsletter.

Name	License No.
Tarrell J. Smith	2753
Charles E. Wiley	3519
Bob V. Gibson	3603
William M. Kunkel	3851
George E. Foreman	4235
Barbara L. Thompson	5371
Marian L. Mata	6243
Timothy D. McKee, Sr.	6273
William S. Barnes	6313
Christopher J. Nalley	7515
Ernest E. Choat, Jr.	7957
Keith Robert Eischeid	8379
David Patrick Wredling	8847
Sterling A. Cramer	9355
Terri T. Newport	9409
Kevin Douglas Rose	12063
Angela Yvonne Howard	12751
William Dale Greer	13581
Cassandra Leah Catlett	13931
Lisa Brock Caldwell	14155
Camille Bland Collins	14369
Karen P. Conkin	14387
Ajayi A. Adedire	14713
James Bryan Edwards	14843
Tina L. White	15979
Georganna L. Husband	16505
Krista D. O'Brien	16885
Takesha M. Brown	17791

Name	License No.
James I. McGill	17923
Jennifer R. Beckett	18299
Alecia W. Clark	18573
Leslie Edwin Butler	18853
John Drew Hart	18871
Richard L. Chadwick	19423
Otis Stewart, Jr.	19561
Thomas S. Isenhour	19633
John E. Reagan, III	19879
David F. Grieme	19983
Camilla F. Wright	20013
Joshua Hunt Ritter	20135
Andrea L. Kenworthy	20159
Kim C. Creasey	20493
Alan J. McCracken	20619
Herman W. Sasser, III	20649
Michael S. Desmond	20825
Albert Yao Nanevie	20951
Raven L. Teeples	21055
Kristan C. Allen	21207
Tara L. Skelley	21213
James M. Stephens	21231
Brooke M. Mangan	21243
Kulwinder Singh	21277
Francis C. Weaver, Jr.	21279
Mel L. Williams	21331
Erin E. Hartgraves	21361
Daniel James Pedley	21457
Jeremy J. Ware	21703



- Trey Watkins, CPA, **Chair**
- Casey Stuart, CPA, **Vice Chair**
- William F. Blaufuss, CPA **Secretary**
- Vic Alexander, CPA
- Troy Brewer, CPA
- Jennifer Brundige, J.D., **Public Member**
- Stephen Eldridge, CPA
- Henry Hoss, CPA
- John G. (Gabe) Roberts, Attorney **Member**
- Don Royston, CPA
- Stan Sawyer, CPA

Administrative Staff of the Board

- Mark H. Crocker, CPA, CGMA
Executive Director
mark.h.crocker@tn.gov
- Don Mills, CPA
Investigator
d.a.mills@tn.gov
- Raymond Butler, CPA
Investigator
raymond.butler@tn.gov
- Sandy Cooper
Administrative Assistant
sandra.k.cooper@tn.gov
- Brenda Demastus
Licensing Coordinator
brenda.demastus@tn.gov
- Patricia Turner
Firm Coordinator
patricia.a.turner@tn.gov
- Karen Condon
Disciplinary Coordinator
karen.condon@tn.gov
- Kathy M. Riggs, Ph.D.
Education Coordinator
kathy.riggs@tn.gov

 Tennessee Department of Commerce and Insurance. Authorization No. 335326, 15,000 copies, November 2011. This public document was promulgated at a cost of \$0.25 per copy.

Tennessee Department of Commerce and Insurance
Tennessee State Board of Accountancy
2nd Floor, Davy Crockett Tower
500 James Robertson Parkway
Nashville, Tennessee 37243-1141

PRESORTED STD
U.S. POSTAGE
PAID
NASHVILLE, TN
PERMIT NO. 1446