

# OREGON BOARD OF ACCOUNTANCY

Fall 2019



## WHAT IS EXPECTED FROM A WRITTEN NARRATIVE?

The Board receives a lot of questions from applicants and supervisor licensees with regard to the written narrative that is required in order to become licensed in Oregon.

Tips to keep in mind:

- It is the responsibility of the applicant to demonstrate their knowledge and ability to the satisfaction of the Board.
- Written narratives should be written in first-person and should include a detailed discussion/description of the applicant's understanding of each competency (A-G), encompassing all concepts outlined in each competency heading.
- It is helpful to have the competency heading included at the top of each section for clarity.
- Each competency section should include at least one or two examples of work experience that demonstrates full comprehension of the competency.
- The narrative should be written in plain English and be inclusive of all relevant details while being concise and direct.
- Enough detail should be provided so that the information can be easily understood by a person who is not an accountant.
- Too many references to work performed by a team should be avoided, instead highlighting the applicant's role on engagements and personal level of responsibility.
- A list of engagements is not a substitute for detailed discussion - greater depth of detail is needed to demonstrate competency.
- Applicants may find it helpful to make a list of concepts in the competency headings to be sure the narrative touches on each.

In the case of narratives, less is not always more. Narratives that do not demonstrate competency will be returned to the applicant for revisions, which must be signed by the supervisor licensee prior to submission to the Board. Applicants are allowed three months from the date the application is received by the Board to complete the application process.

### Board Members

Nancy Young-Oliver, CPA, Chair  
Stuart Morris, PA, Vice Chair  
Jason Robinson, CPA  
Joseph Sullivan, CPA  
Scott Wright, CPA  
Deanna Franco, Public Member

### Executive Director

Kimberly Fast, Executive Director  
[Kimberly.fast@oregon.gov](mailto:Kimberly.fast@oregon.gov)  
503-378-2280

### Contact Information

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Salem OR 97302  
503-378-4181  
[Boa.info@oregon.gov](mailto:Boa.info@oregon.gov)



## SUPERVISION OF APPLICANTS FOR LICENSURE

Serving as a mentor/supervisor licensee for an applicant is an important role active CPAs can provide to the profession. In order to serve as a Supervisor Licensee, you must be:

- Actively licensed for at least 5 out of the past 7 years immediately preceding the supervision period
- Provide regular and meaningful interaction with the applicant
- Independent Contractors and/or consultants cannot serve as a supervisor licensee.

While it is the responsibility that the applicant to prepare the written narrative it is beneficial for the supervisor licensee to participate in discussions with the applicant about projects or engagements that have prepared them to meet the core competencies and to provide feedback throughout the narrative writing process.

The Board requires *at least* 1-year of qualifying experience under the *direct* supervision of a qualified licensee. While the supervisor licensee may no longer employ the applicant, Oregon rules require the former supervisor licensee to certify to the Board whether or not the applicant has gained qualifying experience while under their employ, including a supervisor evaluation form. While coordination of these efforts may be more difficult once an applicant is no longer in your employ, it is the responsibility of the former supervisor licensee to participate in the process so that qualified applicants are accepted into the profession.

If you have any questions about your role in the application process, please contact the Board office at 503-378-4181 and ask for someone on our licensing team.

### Total Licensees and Registrations as of 12/16/2019

Registered firms - In State	752
Registered firms - Out of State	260
Certified Public Accountant - Active	7038
Certified Public Accountant - Inactive	666
Certified Public Accountant - Retired	483
Active Public Accountant	30
Active Public Accountant - No Audit	7
Municipal Auditors	268
<b>Total Licensees/Registrations</b>	<b>9504</b>



## BOA Complaints Committee

Gary Homsley, CPA, Vice Chair  
Charles Crackenberg, PA  
Bryce Wilberger, CPA  
Greg Rogers, CPA  
Brian Harding, CPA  
Sean Wallace, CPA  
Rodd Booth, CPA

## Qualifications Committee

Megan Kurz, CPA, Chair  
Yvette Burling, CPA  
Casey Camors, CPA  
Aaron Piazza, CPA  
Michael Smoot, CPA  
Nicholas Van Vleet, CPA  
Norm Rush, CPA

## Peer Review Oversight Committee

Terry Griffin, CPA, Chair  
Robert Moody, CPA  
Michael Rice, CPA  
David Sacoolas, CPA  
Blair Walker, CPA

## Laws & Rules Committee

John Lauseng, CPA  
Michelle Gall, CPA  
Shelli Huston, CPA  
Steven (Alex) Opbroek, CPA  
Gregg Peat, CPA

## 2020 RULE CHANGES

The Board's Laws & Rules Committee (LRC) has been active in 2019. The Board reviewed the recommendations from the LRC at their meeting of October 24, 2019 and a copy of the proposed rule changes are posted on the Board website at [www.oregon.gov/boa](http://www.oregon.gov/boa).



The Board accepted the recommendations and the rules will become permanent on January 1, 2020. In summary, the Board updated CPE requirements for reinstatements, acceptance of blended and nano-credits to meet CPE requirements, updated reporting requirements, established requirement for sole practitioners to have a contact person on file with the Board if the licensee is incapacitated or otherwise unavailable to retain or return client records (business continuity), and established a temporary path to licensure for spouses of military members stationed in Oregon.

## 2019 CPE AUDIT

Each renewal season, the Board conducts an audit of CPE hours reported by renewing licensees. In May, at the beginning of renewal season, approximately 10% of licensees are randomly selected for audit. In the fall, another 10-15% are randomly selected. In 2019, the spring audit resulted in 98.3% success rate. The post-renewal audit is currently underway and we hope for similar results.



OAR 801-040-0070 requires licensees to provide the requested information when selected for an audit. Though it may not always seem random, please be assured that it truly is a randomly generated list of licensees. The criteria entered into a database are renewal date and the percentage of licensees to be selected. The computer does the rest. If your name is selected in consecutive renewal periods, it is purely chance...a little like winning the lottery, but not nearly as fun!



## Disciplinary Actions

### 2019Q3

#### August 2019

**Respondent:** Jacolyn C Wheatley

**CPA License:** 8848

**Violation(s):** (OAR 801-030-0020(1) Professional Misconduct (2018 Edition), when Respondent did not provide evidence of providing a copy of the 2018 Settlement Agreement to her peer reviewer.

**Action(s):** Settlement Agreement and Stipulated Final Order; Settling the matter assesses Respondent with \$2,000 in civil penalties and \$1,000 in costs that became unstayed in the 2018 Settlement Agreement.

**Respondent:** Ralph Stromberger / Perrin McMillan & Miller

**CPA License:** 4908 / 392

**Violation(s):** OAR 801-030-0020(1) Professional Misconduct (2014 Edition) for not disclosing the US Department of Labor's investigation on the 2014 individual renewal application; OAR 801-030-0020(1) Professional Misconduct (2015 Edition) for not

disclosing the US Department of Labor's investigation on the 2015 firm renewal application for prior firm; OAR 801-030-0015(2)(e) Retention of attest and audit working papers (2018 Edition) for shredding audit workpapers less than 7 years subsequent to the issuance of the audit report; OAR 801-030-0020(1) Professional Misconduct (2019 Edition) for not

disclosing the US Department of Labor's investigation on the 2018 initial firm application for current firm

**Action(s):** Settlement Agreement and Stipulated Final Order settling the matter and assessing Respondents with \$3,000 in civil penalties and \$2,000 in costs. The Order further provides for \$1,500 in civil penalties and \$2,000 in costs to be suspended pending full compliance with the Order. Within 21-days of the effective date of the Order, Respondents will pay the \$1,500 in civil penalties.

**Respondent:** Martin Kamenski

**CPA License:** 13906

**Violation(s):** OAR 801-010-0345(9)(c) Plural Firm Names (2018 Edition) when providing public accounting services using a firm name that was misleading as to the number of licensees associated with or working for the firm; and ORS 673.320(3) Use of terms certified public accountant, public accountant, C.P.A. or P.A.; exceptions (2017 Edition) when he held himself out as a CPA during the time he was not actively licensed.

**Action(s):** The Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondents with \$1,000 in civil penalties and \$2,000 in costs. [continued on page 5](#)

## New Firm Registrations

7/1/2019 – 12/16/2019

Date Granted	Firm Name	Firm #	State
<b>JULY 2019</b>			
07/26/2019	GASLIN ACCOUNTING CPA'S PC	2832	OR
07/26/2019	NEW WAVE ACCOUNTING LLC DBA ZEITZWOLFE ACCOUNTING	2833	OR
07/26/2019	TRAXTON CPA, PROFESSIONAL CORPORATION	2834	OR
<b>AUGUST 2019</b>			
08/26/2019	STRATTON & MILLER LLC dba B2a CPAS	2835	UT
08/29/2019	ABIZINABOX INC., CPA'S	2836	CA
08/30/2019	GBB & COMPANY, LLP	2837	PA
<b>SEPTEMBER 2019</b>			
09/18/2019	ROJAS & ASSOCIATES CPAS	2838	CA
<b>OCTOBER 2019</b>			
10/04/2019	PRICEKUBECKA, PLLC	2839	TX
10/04/2019	TORNBERG LARSON LLC	2840	OR
10/23/2019	PDX BOOKKEEPING, LLC dba MOXY ACCOUNTING	2841	OR
10/25/2019	L J SOLDINGER ASSOCIATES, LLC	2842	IL
<b>NOVEMBER 2019</b>			
11/14/2019	DANNIBLE & MCKEE, LLP	2847	NY
11/14/2019	FREDERICK REICHENSPERG, CPA P.C.	2843	OR
11/14/2019	JAMES MOORE & CO, PL	2845	FL
11/14/2019	NERONOVO TAX ANALYTICS dba NERONOVO TAX	2846	OR
11/14/2019	NEUMANN CURTIS CPAS LL	2844	OR
<b>DECEMBER 2019</b>			
12/04/2019	BARR ADVISORY, P.A.	2848	KS
12/06/2019	AM OWENS CPA APC	2849	CA
12/10/2019	DRITSAS GROOM MCCORMICK LLP	2850	CA
12/10/2019	WHALEN & COMPANY, CPAS, INC	2851	OH
12/16/2019	ARROW ADVISORY GROUP, LLC	2852	OR
12/16/2019	SILVERLINE LLP	2853	CA



## Disciplinary Actions

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The Order further provides for \$500 in civil penalties and \$2,000 in costs be suspended pending full compliance with the Order. Within 21 days of the effective date of the Order, Respondent will pay the \$500 in civil penalties.

**Respondent:** Christopher Farrens

**CPA License:** 9096

**Violation(s):** ORS 673.320(3) Use of the terms certified public accountant, public accountant, C.P.A. or P.A., exceptions (2017 Edition) when he filed 309 tax returns with the Oregon Department of Revenue using his CPA permit number while his permit was in lapsed status.

**Action(s):** The Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondents with \$30,900 in civil penalties and \$2,000 in costs. The Order further provides for \$25,900 in civil penalties and \$2,000 in costs be suspended pending full compliance with the Order. Respondent agrees to pay the Board the remaining \$5,000 in civil penalties in accordance with the following terms:

A. Respondent agrees to make ten (10) payments of \$500 each to the Board by December 6, 2020.

B. All such payments are required to be postmarked by the 15th of every month beginning on December 15, 2019.

C. In the event that the Respondent cannot pay the Board in any given month, Respondent agrees to provide the Board the following items by the 15th of that month:

- i. Notification that he cannot make the payment for that month;
- ii. An explanation as to why he cannot make the payment for that month; and
- iii. An estimate as to when he anticipates he will make the next payment to the Board.

D. In the event payment is made (either by check or some other method) and insufficient funds exist to cover the payment, the payment will be treated as if it had not been timely made and constitute violation of this Settlement Agreement and Stipulated Final Order.

The stayed civil penalties and costs will remain stayed until July 1, 2024. In the event the Board votes that Respondent is in violation of Board statutes or rules on or before July 1, 2024, all penalties and costs imposed will become immediately due and payable.

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## NEW LICENSEES

7/25/2019 – 12/16/2019

\*State of Reciprocity

### July 2019

07/25/2019	HAILIN	ZHOU	15609	
07/25/2019	KIARA	REDEAU-HARRIS	15621	
07/26/2019	ALANA	ROGERS	15619	WA
07/26/2019	WILLIAM	QUINN	15623	
07/31/2019	THOMAS	BURKE	15614	
07/31/2019	THOMAS	DEAL	15615	
07/31/2019	SENECA	HOLGUIN	15617	CA
07/31/2019	KAREN	LAYFIELD	15616	CA

### August 2019

08/02/2019	NORA	JONES	15624	NJ
08/05/2019	JACKSON	OLIN	15620	
08/05/2019	ALISSA	SEIDLITZ	15611	WA
08/06/2019	ELENA	SWENSON	15625	
08/06/2019	POWERS	SCHURRER	15618	
08/06/2019	AARON	SPENCER	15622	MO
08/13/2019	LAURIE	KANGAS	15628	WA
08/13/2019	SPENCER	RUTZ	15631	
08/13/2019	LIRIT	ANDERSON	15630	
08/13/2019	JARRET	LACOSTE	15629	
08/13/2019	GAGANDEEP	MALHI	15632	
08/13/2019	EVAN	KING	15627	MA
08/13/2019	MARISSA	TESTORI	15626	NC, AZ
08/22/2019	KYLE	MILLER	15634	AK
08/26/2019	JESSE JASPREET	DEOL	15635	CA
08/27/2019	ELENA	MCKEE-DABBS	15638	
08/27/2019	JORDYN	PETERSON	15637	
08/27/2019	PATRICK	PRIEST	15633	CO
08/28/2019	BREANNE	EAGLES	15642	
08/28/2019	JOSHUA	CONNER	15641	
08/28/2019	ANDREW	LEBARON	15640	
08/29/2019	TOM	BIRCH	15643	
08/29/2019	YUKI	SASAO	15651	NY

### September 2019

09/03/2019	CLAUDIA	NEW	15652	TX
09/05/2019	MICHELE	HILLEN	15647	
09/05/2019	MORGAN	SMITH	15636	
09/05/2019	MARISA	D'ORFANI	15648	
09/05/2019	WENDY	SOREL	15650	CA
09/10/2019	NIDHI	AJMERA	15644	
09/10/2019	JENNIFER	DUMAS	15645	
09/10/2019	SARAH	DESMOND	15639	

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## Disciplinary Actions continued from page 5

**Respondent:** Kevin Breard / Breard & Assoc Inc

**CPA License:** 12260 / 2570

**Violation(s):** One or more violation(s) of one or more Oregon Statutes and/or Oregon Administrative Rules with respect to OAR 801-030-0020(2)(e) Reporting Requirements (2018 and 2019 Editions) for: The PCAOB Order imposed sanctions against Respondents as a result of Respondents violating PCAOB rules and standards in regards to engagement quality reviews for 135 audit and attestation engagements.

As a result of the PCAOB Order, the accountancy jurisdictions listed below imposed regulatory actions against Respondents:

- A. Arizona - Case 2019.047 on October 24, 2018;
- B. California - Case AC-2019-21 on January 22, 2019;
- C. Massachusetts - 2018-001063-ITENF on January 22, 2019;
- D. Nevada - (No case number) on April 29, 2019;
- E. Tennessee - Cases ACC-2018060441 & ACC-2018060491 on February 22, 2019;
- F. Washington - Case ACB-1505 on April 5, 2019



**Action(s):** The Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondents with \$1,000 in civil penalties and \$2,000 in costs. The Order further provides for \$2,000 in costs be suspended pending full compliance with the Order. Within 21 days of the effective date of the Order, Respondents will pay the \$1,000 in civil penalties.

**Respondent:** Brent H. Stratton, Jr. / Stratton & Miller LLC dba B2a CPAs

**CPA License:** Unlicensed / 2835

**Violation(s):** OAR 801-010-0345(2) Out of State Firms (2019 Edition) for performing two Oregon municipal audit engagement without being registered with the Board; and OAR 801-020-0620(4) Firms authorized to bid and contract for municipal audits (2019 Edition) for performing two Oregon municipal audit engagements without being registered with the Board.

**Action(s):** The Settlement Agreement and Stipulated Final Order (Order) settling the matter orders that Respondents agree that prior to bidding, contracting, performing, and/or issuing Oregon Municipal Audits, they will be in compliance with OAR 801-020-0620(4). Also, Respondents will submit the required Oregon Municipal Roster application by November 30, 2019 and will be admitted to the Oregon Municipal Audit Roster by January 31, 2020.

The Order assesses Respondents with \$5,500 in civil penalties and \$2,000 in costs. The Order further provides for \$2,000 in costs be suspended pending full compliance with the Order. Within 21 days of the effective date of the Order, Respondents will pay the \$5,500 in civil penalties.

Respondents also agree to provide the Board evidence that they have provided copies of this Settlement Agreement and Stipulated Final Order to their peer reviewer and their two Oregon Municipal Audit clients.

**Respondent:** Gary Miller

**CPA License:** 2518

**Violation(s):** OAR 801-010-0345(1) Requirement to Register as a Firm (2012 - 2017 Editions) for performing audits without a registered firm; OAR 801-030-0020(1) Professional Misconduct (2012 and 2014 Editions) for not disclosing on his 2012 and 2014 individual renewal applications that he was performing audits; OAR 801-030-0020(7)(b) Board Communications and Investigations (2016 - 2018 Editions) for not timely/or fully responding to Board communications; OAR 801-050-0020(1) Peer Review Enrollment and OAR 801-050-0020(4) Peer Review Participation for not enrolling or participating in Peer Review despite performing audits.

**Action(s):** The Board approved and issued a Settlement Agreement and Stipulated Final Order (2018 Settlement Agreement) with Respondent. Pursuant to Item 12 of the 2018 Settlement Agreement:

- A. On January 3, 2019, Respondent was to notify all clients in writing within 20 days of the effective date of the 2018 Settlement Agreement of items 6i and 6ii.
  - i. The effective date of Respondent's resignation (the date of the 2018 Settlement Agreement.)
  - ii. Provide clients with information as to where client records and work papers will be stored and the clients' rights to secure copies of records and work papers at no cost to the client.
- B. On January 13, 2019, Respondent was to provide the Board with written proof of compliance with this provision within 30 days of such compliance.

The 2018 Settlement Agreement assessed Respondent with \$20,000 in civil penalties and \$2,000 in costs. The 2018 Settlement Agreement further provided for \$20,000 in civil penalties and \$2,000 in costs be suspended pending full compliance with the 2018 Settlement Agreement.

On February 01, 2019, the Board found that Respondent was not in compliance with the 2018 Settlement Agreement. The Board voted that Respondent did not comply with Item 12 of the 2018 Settlement Agreement.

- A. Respondent violated OAR 801-030-0020(1) Professional Misconduct (2018 Edition) when Respondent did not comply with Item 12 of the 2018 Settlement Agreement.

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## Disciplinary Actions continued from page 6

The Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$20,000 in civil penalties and \$2,000 in costs that became unstayed from the 2018 Settlement Agreement. The Order further provides for \$17,500 in civil penalties and \$2,000 in costs be suspended pending full compliance with the Order.

Starting on November 15, 2019, Respondent will pay to the Board the remaining \$2,500 in civil penalties in accordance with the following payment plan:

- A. Respondent must pay to the Board the \$2,500 in civil penalties with 12 (twelve) months of the effective date of the Order.
- B. Respondent's payments must be at least \$208.33 a month until the \$2,500 civil penalty is paid in full.

**Respondent:** **Timothy Baker / Baker & Gingell PC**

**CPA License:** **6677 / 1676**

**Violation(s):** OAR 801-030-0020(12) Non-Disclosure Agreement (2017 Edition) for entering into a settlement agreement with Respondent's client which may have inhibited his client from cooperating with an investigation by the Board.

**Action(s):** The Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondents with \$2,500 in civil penalties and \$2,000 in costs. The Order further provides for \$2,000 in costs be suspended pending full compliance with the Order. Within 21 days of the effective date of the Order, Respondents will pay the \$2,500 in civil penalties.

**Respondent:** **Geoffrey Dougall / Dougall Conradie LLC**

**CPA License:** **11097 / 2358**

**Violation(s):** OAR 801-030-0010(1)(b) Due Professional Care and OAR 801-030-0010(4) Tax Standards (2017 Edition) for filing extensions for 16 individuals who were not Firm clients.

**Action(s):** The Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondents with \$750 in civil penalties and \$1,000 in costs. The Order further provides for \$1,000 in costs be suspended pending full compliance with the Order. Within 21 days of the effective date of the Order, Respondents will pay the \$750 in civil penalties.

**Respondent:** **Shawn Bargouti**

**CPA License:** **9646**

**Violation(s):** OAR 801-030-0010(1)(b) Due Professional Care (2014 & 2015 Editions) when Respondent prepared and filed tax returns with an invalid PTIN.

**Action(s):** The Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$500 in civil penalties and \$1,000 in costs. The Order further provides for \$1,000 in costs be suspended pending full compliance with the Order. Within 21 days of the effective date of the Order, Respondent will pay the \$500 in civil penalties.

**Respondent:** **Todd Knapp / Todd D. Knapp CPA PC**

**CPA License:** **9640 / 1426**

**Violation(s):** OAR 801-030-0010(4) Tax Standards, and/or OAR 801-030-0010(1)(a) Professional Competence (2015 & 2016 Editions) for preparing the 2014 and 2015 Form 1120S, U.S. Income Tax Returns for an S Corporation for his client; and OAR 801-030-0020(2) Reporting Requirements (2017 Edition) for failing to timely report the IRS regulatory action against him.

**Action(s):** The Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondents with \$1,500 (two violations at \$750 per violation) in civil penalties and \$2,000 in costs. The Order further provides for \$2,000 in costs be suspended pending full compliance with the Order. Within 21 days of the effective date of the Order, Respondents will pay the \$1,500 in civil penalties.

**Respondent:** **Douglas Chiapuzio**

**CPA License:** **6474**

**Violation(s):** OAR 801-030-0010(1)(b) Due Professional Care (2017 Edition) when Respondent filed Client's 2016 tax return without prior authorization

**Action(s):** The Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$1,000 in civil penalties and \$2,000 in costs. The Order further provides for \$2,000 in costs be suspended pending full compliance with the Order. Within 21 days of the effective date of the Order, Respondent will pay the \$1,000 in civil penalties.

A listing of all disciplinary actions dating back to January 1, 2011 can be found on the Board website at [www.oregon.gov/boa](http://www.oregon.gov/boa). A form is available for making Public Records Requests. Complaints against Oregon licensees and firms can be made using the [Board's Complaint Form](#).



## UPDATE YOUR CONTACT INFORMATION

There are new address change forms on the Board website for individuals and firms. Updated information can be mailed to the Board office, faxed to 503-378-3575 or emailed to [boa.info@oregon.gov](mailto:boa.info@oregon.gov).



## NEW LICENSEES

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09/11/2019	COURTNEY	GOODEY	15646
09/12/2019	HAN	NGUYEN	15654
09/12/2019	MATTHEW	MERCHANT	15649
09/13/2019	TORI	WALCOTT	15661
09/13/2019	LUKE	MORRIS	15662
09/13/2019	JESSE	SWORDEN	15656
09/18/2019	AMEY	DALLAS	15657
09/18/2019	STEPHANIE	RITCHIE	15664
09/19/2019	MICHAEL	ANDERSON	15659
09/19/2019	HAYYAN	RAZZAQ	15666
09/19/2019	RYAN	COX	15658
09/19/2019	MARK	LANDIS	15660
09/23/2019	MEGHAN	JOHNSON	15670
09/23/2019	WILLIAM	AURICH	15665
09/23/2019	CHANTHA	DINELLI	15653
09/23/2019	GLORIA	NORCOTT	15663
09/25/2019	MICHAEL	RICHARDS	15655
09/30/2019	SYDNEY	BEARD	15668
09/30/2019	RYAN	HOVER	15671
<b>October 2019</b>			
10/02/2019	KEEGAN	O'BRIEN	15673
10/07/2019	AUSTIN	SWIFT	15672
10/16/2019	SHAUN	DONAGHUE	15676
10/16/2019	MELISSA	QUALLE	15675
10/16/2019	TAMMARA	JONGKIND	15674
10/16/2019	JESSICA	ACOSTA	15669
10/16/2019	AMANDA	LILLY	15680
10/17/2019	BRYN	METCALFE	15678
10/17/2019	XAVIERA	MURDOCK	15679
10/21/2019	HANNA	ELLIS	15686
10/21/2019	JENNIFER	LOVE	15689
10/21/2019	ASHER	CHEN	15688
10/21/2019	JASMYN	HINDERLITER	15681
10/21/2019	STEVEN	GAZANFARI	15677
10/24/2019	TONY	JHANG	15685
10/24/2019	ANDREW	CARRUTHERS	15690
10/25/2019	JUSTIN	SWARTZ	15694
10/29/2019	SARAH	MORRIS	15699
<b>November 2019</b>			
11/01/2019	MATTHEW	LITTLE	15683
11/01/2019	JAIME	LEBLANC	15697

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## NEW LICENSEES

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11/01/2019	VINCENT	GIACALONE	15682	
11/01/2019	ANGELLE	CASCIO	15684	LA
11/04/2019	KANUPRIYA	AGARWAL	15691	
11/05/2019	ASHLEY	MEMERING	15696	FL
11/05/2019	ROBERT	UPSON	15698	VI
11/06/2019	MAUREEN	SPEER	15704	CO
11/06/2019	COLIN	NIERENBERG	15692	CA
11/07/2019	ERIC	MCINNIS	15706	
11/07/2019	TAYLOR	LUEBKE	15700	
11/13/2019	JIANGHAO	WANG	15708	
11/13/2019	KAREN	MYHR	15707	
11/14/2019	WILLIAM	MILLER		UT
11/14/2019	HERBERT	STRATTON		UT
11/15/2019	HANNA	VAN CAMP	15709	
11/15/2019	CLAYTON	GETSINGER	15701	WA
11/15/2019	ALANA	AYALA	15702	NC
11/19/2019	AMANDA	HALE	15687	
11/19/2019	GREGORY	LANKSTON II	15715	CA
11/19/2019	ANDREW	ARANYOSI	15703	CO, ID, LA
11/20/2019	HONORE	SCRIBNER	15712	
11/21/2019	FLORA	EBY	15714	
11/21/2019	KOREY	FOUNTAIN	15716	
11/21/2019	LAURIE	MCKENZIE-CARTER	15693	ID
11/26/2019	ANNA	MOORE	15722	
11/26/2019	AUDREY	PENNER	15711	WA
11/27/2019	MOHAN	SHETTY	15719	
11/27/2019	SERI	LEE-CASTOR	15736	
11/27/2019	ZACHARY	GOLDBLATT	15735	
11/27/2019	COLIN	WALSH	15713	
11/27/2019	JEFFRET	MADONDO	15721	
11/27/2019	JUSTIN	GALATI	15737	
11/27/2019	LINDSEY	COLE	15734	
11/27/2019	MARY	GOLDTHORP	15729	WA
<b>December 2019</b>				
12/04/2019	JIKESH	PATEL	15726	
12/04/2019	RICHARD	RAINBOLT	15725	CA
12/04/2019	STEPHEN	PEDERSEN	15710	
12/04/2019	WANYUN	ZHENG	15723	IL
12/05/2019	DEVYN	CASTILLO	15733	
12/05/2019	LUCAS	GERMER	15731	CO, MT

## DID YOU KNOW?

We often receive correspondence from licensees that are inactive, retired or even lapsed asking if they can help out during tax season by inputting numbers into the software or prepare reports but not sign them. **The practice of public accountancy is NOT limited to those who sign reports or tax returns.** "Back room" work at a CPA office is included in the definition of practice of public accountancy as defined below. This work, if done in Oregon or for Oregon clients, must be performed by an Actively licensed Oregon CPA/PA unless authorized by substantial equivalency.

The definition of the **Practice of Public Accountancy** means performance of or any offer to perform one or more services for a client or potential client, including the performance of such services while in the employ of another person by a licensee, professional services of accounting, tax, personal financial planning, litigation support services, and those professional services for which standards are promulgated. These standards include Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), Statements of Financial Accounting Standards, Statements on Auditing Standards, Statements on Standards for Accounting and Review Services, Statements on Standards for Consulting Services, Statements of Governmental Accounting Standards, International Financial Reporting Standards, International Accounting Standards, International Standards on Auditing, Statements on Standards for Attestation Engagements, and Statements on Standards for Valuation Services [see OAR 801-005-0010(39)].

## SUCCESSFUL CANDIDATES

The following candidates successfully completed their last section of the CPA Exam in Q4 2018.

LAURA ADAMS	KAITLYN HICKEY	BLAKE ROBISON
JEREMY ANDERSON	JUSTIN HOANG	LEAH SAVAGE
ALICIA ANDREWS	JERIN JAMES	ARTEM SAVKA
SIJIE BELOIU	INDERPREET KAUR	LINDSAY SHARPE
LAUREN BERTRAND	TIMOTHY KEENAN	ISAIAH SMITH
DANIEL BODDEN	SABARISH KRISHNAN	KELSEY SMITH
BLAINE BRADFORD	HEATHER LACEY	CHAD STEINHAUER
JOSHUA BRAMLETT	WHITNEY LUHR	ZACHARY STONE
ASHELEY CARLSON	JEANNIE MCCLOSKEY	ERIC SUTHERLAND
MICHAEL CHANEY	MEGHA MEHTA	JESSE THEUNISSEN
ASHER CHEN	ZACHARIAH MERRICK	MEGAN THOMPSON
NICHOLAS CHERGOTIS	WILLIAM MEYERS	DANIEL THORPE
REBECCA CURTON	KAREN MYHR	JARRED TRAPP
KEEGAN DALEY	DANIEL NOYES	TORI WALCOTT
MATTHEW DAMES	PAUL OCASIO	TYLER WEBER
JOSEPH DANKER	DINESH PAREKH	JESSICA WHITNEY
KIMBERLY EASTON	DAVID PEPPER	CANDRA WILMES
LUBAINA FATEHI	ROBIN PERKINS	CHRISTINA WITHERS
JENNIFER FEUCHT	SANDHYA RANDHI	DANIEL ZIKA
ZACHARY GOLDBLATT	SHAILE RASTOGI	ANNA ZUPAN
ANNA GRODNICKI	JUSTIN ROACH	
TRENTON HARDIN	KATHRYN ROBERTS	

## NEW LICENSEES

continued from page 7

12/05/2019	PAUL	CUMMINGS	15730	MO
12/06/2019	CHARLES	SHAW II	15724	WA
12/10/2019	JOANNA	SEXTON	15717	
12/10/2019	COLIN	CURRIER	15718	
12/10/2019	ALICIA	RAMSEY	15727	
12/10/2019	SHANE	HUNTER	15732	
12/10/2019	CARLA	GOSSAGE	15738	
12/10/2019	WENDY	LUDWIG	15728	CA
12/12/2019	KYLE	NEWMAN	15705	
12/16/2019	WALTER	CAMPBELL	15741	WA
12/16/2019	ALLISON	KREFT	15742	

## CPA Exam Performance Summary: 2019 Q-3

## Oregon

<u>Overall Performance</u>		<u>Section Performance</u>			
		<u>Sections</u>	<u>Score</u>	<u>% Pass</u>	
Unique Candidates	330				
New Candidates	96	First-Time	149	74.64	60.4%
Total Sections	435	Re-Exam	286	73.15	54.2%
Passing 4th Section	49	AUD	112	74.40	56.25%
Sections / Candidates	1.32	BEC	94	75.78	59.57%
Pass Rate	56.32%	FAR	137	71.61	51.82%
Average Score	73.66	REG	92	73.65	59.78%

## Jurisdiction Ranking



33

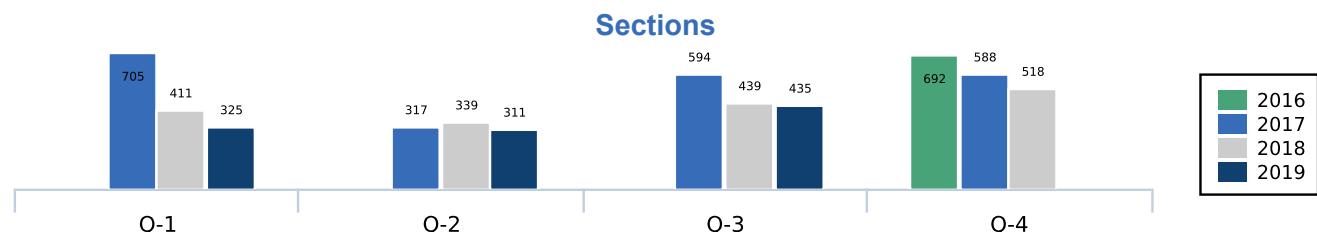
21

### Loss Rate

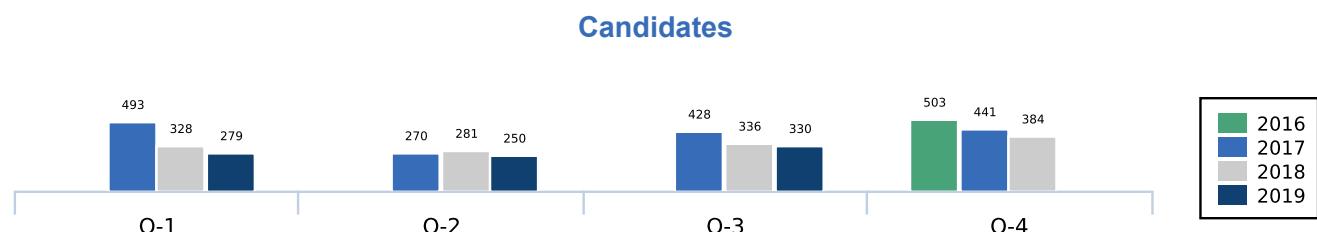
## Sections

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## Avg Score



## Sections



### Average Age



% Pass



## 2019 EXPIRED LICENSEES (effective 7/1/2019)

Lic #	First Name	Last Name	Lic #	First Name	Last Name
12505	AHMED	ABDEL HAMID	1069	JOHN	BYERS JR
7377	DENISE	ADAMS BOYLAN	8833	CHADWICK	BYRD
5335	L	ADAMS JR	11209	JAMES	CALDWELL
7105	MICHAEL	ADE	5007	KATHERINE	CAMPBELL
6349	DEAN	ADER	11333	KONRAD	CAPELLER
5685	SUSAN	ADKISON	1723	FRED	CARLSON
9377	TERESA	ALENIKOV	7591	ROBIN	CARLSON
4725	THEODORE	ALLEN	8713	LOUIS	CARMISCIANO
5791	REGINA	ANCTIL	6053	DENISE	CARTY
6167	PATRICK	ANDERSON	13193	RICHARD	CASH
5273	SUSAN	ANDERSON	13229	GRACE	CASSON
2721	DAVID	ATIYEH	3099	RICHARD	CAVE JR
2765	GARY	AUDREY	5741	DEBRA	CENTOFANTE
2829	JACQUELINE	BABICKY	11801	DARIA	CHERNYSHEVA
7521	MARGO	BAETH	10739	CHELSEA-VINCCI	CHEUNG
11727	ANITA	BAKER	8367	WON	CHOI
9835	ARKADY	BARABANOV	8801	KYLE	CHRISTENSEN
10045	RYAN	BATCHELOR	10113	BRETT	CLEAVER
4871	GRETA	BEARD	9385	CRAIG	COGGINS
5591	HELMUT	BECKER	6831	LESTER	COHOON
7463	MICHAEL	BELL	10715	MARGY	COLL
3257	RICHARD	BELL	4631	C	COLLEY
7333	KAREN	BENNING	4737	DENNIS	CORNING
6581	STEVEN	BERG	5923	RICHARD	COSTA
7547	JANIS	BINNS	5607	DAVID	COX
3537	TIMOTHY	BISHOP	13281	LYDON	CRANE
6517	TRACY	BLAKESLEE	5039	JEFF	CUSHING
5889	DAVID	BLASKOWSKY	12719	KRISTIN	DAHLIN
12787	JILL	BOTVINIK	3221	BRUCE	DAUCSAVAGE
10109	ROBERT	BRANNIGAN	10337	LAURIE	DAVALA
10403	BRIAN	BROOKES	13149	ELIZABETH	DAVID
12471	ERIK	BROWN	8649	STACY	DAVIS
3981	JACK	BROWN	5491	VALERIE	DE GROOT
3325	JAMES	BROWN	6881	KENNETH	DE LOOZE
2551	LARRY	BROWN	8063	DEBBIE	DESHAIIS
4875	SHANNON	BROWN	5925	STEVEN	DILLEY
8551	MIKE	BRUNO	9657	SUSAN	DIXON
6823	ANGELA	BUCIO	7433	KELLY	DOUGLAS
13147	HEATHER	BURBANK	7707	STEPHEN	DOUGLAS
13279	TIFFANY	BURCH	1989	ROBERT	EARLY
10895	SUSAN	BUSBICE			
11331	JOEL	BUSSARD			
2187	DARLENE	BUTLER			

## 2019 EXPIRED LICENSEES continued

Lic #	First Name	Last Name	Lic #	First Name	Last Name
9779	MICHAEL	EAST	4023	CHARLES	GROVE
3849	WILLIAM	EATON	4805	DAVID	GUENTHER
12975	JAIME	ECK	10813	ANDREW	GUMLEY
4999	LYNN	EGLI	1805	GIL	GUNDERSON
6453	DOUGLAS	ELLIS	5833	SHARON	HADLEY
11117	JEAN	ELSTON	8223	CHRISTOPHER	HALE
11307	HEATHER	ENDICOTT	5819	MICHAL	HALLER
11611	JAMES	ERNE JR	7655	NORA	HAMILTON
7435	KEVIN	ESSER	2771	R	HANSEN
11305	F	EVANHOE	4379	GREGG	HARROD
1853	GARY	EVERTON	1543	STANLEY	HART
7903	RONALD	FARNSWORTH JR	10519	SYED	HASSAN
8717	JUNE	FARRIES	5725	NANCY	HASSEN
11429	STEPHANIE	FAUERBACH	8531	BETH	HATTENBERGER
11339	RANDALL	FENICH	3661	JAMES	HAUSEMAN
10411	TUCKER	FIFE	1881	DONALD	HAWKINS
11163	JASON	FILIPPINI	11873	BERNICE	HEATH
11055	PAUL	FINCH	12791	NICOLE	LOUISE HEE
6409	JAMES	FORNEY	6147	CAROL	HEMPHILL
1357	JOHN A	FOUGHT JR	4459	PAUL	HENDERSON
9457	ERIC	FOX	8485	CHARLES	HESTER
11639	KELLI	FRANCO	4215	EILEEN	HETTINGA
8277	BROOKE	FREDERICKS	9877	STEPHANIE	HEUERTZ
6237	DANIEL	FRIESEN	5457	SCOTT	HIBBS
5233	JOAN	FRYE	3551	JUNE	HICKS
10343	CHRISTINE	FULTON	2751	STEPHEN	HILL
9099	MICHAEL	FUSS	9791	TONJA	HILL
4961	JEFFREY	GAKSTATTER	2413	DON	HILLMAN
5345	KENNETH	GALLAWAY	10727	THOMAS	HOCHHAUSLER
3497	ARNIE	GARDNER	8769	JAMES	HOLLMAN
9159	DAVID	GEPHART	4263	MICHAEL	HOLLOWELL
11099	ALLISON	GERHARDT ELLIOTT	5431	MICHAEL	HOPKINS
4605	PATRICIA	GIANELLI	7225	LARRY	HUBER
13253	MATTHEW	GIORGIO	11249	PATRICIA	HUBER
6241	BARRY	GLASSER	7499	DONALD	HUTCHISON
6265	VICKI	GOLDEN-ROBERTS	3343	DANIEL	HUTSELL
7115	ALLAN	GOLDFINGER	2361	DAVID	HYTOWITZ
7979	W	GOODMAN	8285	SATOSHI	IMAIZUMI
9209	SHELLEY	GORDON	11931	CLARISSA	INGLEHART
4867	LYNN	GREEN	3009	KENNETH	IRINAGA
1231	STEPHEN	GREEN			
12091	MICHAEL	GREENBERG			
3657	KEVIN	GROSCH			

## 2019 EXPIRED LICENSEES continued

Lic #	First Name	Last Name	Lic #	First Name	Last Name
5753	TAMMY	IRVIN	9231	LAURA	LUTZ
9107	DAVID	IRVING	6109	PETER	LUVAAS JR
3663	CRAIG	IVERSON	8377	DONALD	MABRY
3231	LEE	JACOBSON	2909	MARVIS	MACKEY
3369	ANNE	JARVIS	9257	CHRISTOPHER	MACLEOD
11903	AMITHA	JAYAWEERA	11709	JOSEPH	MADDOX III
6971	KAREN	JEFFERIS	6927	GRETA	MALAISE
6649	JACK	JENKINS	11127	MARY	MANSI
6369	ANNA	JETER	8103	HEIDI	MARIETTA
3179	DAVID	JOHNSON	3233	WILLIAM	MARIS
4839	KAREN	JOHNSON	12325	ELIZABETH	MARLER
7611	MARGARET	JOHNSON	7571	DAVID	MARTINEZ
11673	MATTHEW	JOHNSON	11201	NICOLE	MARTINEZ
12363	TAMAR	JOHNSON	10883	LAURA	MAYS
8491	TERESA	JOHNSON	2199	RONALD	MCCALLISTER
3133	LELAND	KEITH	2949	BEVERLY	MCCLUNG
5703	NANSIE	KELLY	9503	MICHAEL	MCCORMICK
11617	KATHRYN	KEMPER	6317	LINDA	MCCULLOUGH
9935	VICTOR	KHOMA	5921	DIANA	MCDEVITT
3197	STEPHEN	KILPATRICK	6931	MARGARET	MCDOWELL
9799	OLGA	KISLOVA	4759	ROBERTA	MCENIRY
12445	AARON	KITCHELL	8917	BRETT	MCFARLANE
9299	MARK	KOHLER	8207	MICHELE	MCGEACHY
11041	SMITHA	KRISHNAN	10075	JEREMY	MCKAMEY
3269	ANN	KUDRNA	9071	BRANDY	MCKIBBEN
2481	MALCOLM	LACEY	4353	JOYCE	MCKIBBEN
10067	TU'UYEN	LANG	7469	KIMBERLY	MCKINNEY
7071	CHERYL	LARSON	1621	GEORGE	MCVEY JR
4687	ROBERT	LATHEN	11283	BRIAN	MEARA
4891	RAMONA	LEBER	12269	LISHA	MENNE
11253	PIHUI	LEE	4385	MICHAEL	MERRIGAN
2015	WENDY	LEE	12041	DANHIRA	MILLAN
8871	DAWNA	LEONARD	13239	JENNIFER	MILLER
6705	BRETT	LIEBE	6827	SUSAN	MOON
8235	RODNEY	LIND	13329	WILLIAM	MOOSO
6239	DEEANN	LINDSLEY	11621	GREGORY	MORGAN
6609	EUGENE	LIU	4761	MICHAEL	MORGAN
5875	DOUGLAS	LOCKE	3821	JACK	MORRIS
4617	PAMELA	LOCKYEAR	11387	NANCY	MORRIS
8079	MATTHEW	LONG	10771	MICHAEL	MORRISON
11879	AARON	LORETH			
8237	LYNN	LUDDEN			
6845	DAVID	LUTHER			

## 2019 EXPIRED LICENSEES continued

Lic #	First Name	Last Name	Lic #	First Name	Last Name
7077	MASHKOOR	MUNIM	1773	BERT	RICHARDSON
4649	PHILIP	MURPHY JR	1731	LARRY	RICHTER
9745	SHELLEY	NAPIER	9233	KEVIN	RICKS
2391	GARY	NEES	9265	MARIE	ROBERGE PELLATON
9171	JOHN	NEFF	5849	JAMES	ROSENCRANS
8193	DENNIS	NELSON	5583	AUDREY	ROSSMAN
4323	MARY	NEVEAU SUMMERS	2149	W	ROWLEY
6657	THOMAS	NEWHOUSE	4817	JOANNE	ROWNING
6151	JOHN	NICHOLS	13161	DAVID	RUAN
7161	SALLY	NICHOLS	8987	SHEILA	RULE
6973	JERRI	NOLAND	6083	TRACY	RUNGE
7163	WALTER	NORTH JR	10953	CHARLES	RUSSELL
11497	ULBOLSYN	NURUMOVA	12987	RAYMOND	RUSSELL
1625	DONALD	NUSSMEIER	9375	JOAN	RYAN
6617	ROSS	OBERMIRE	4585	PHILIP	SANDSTROM
4971	RICHARD	O'CONNOR JR	5551	WILLIAM	SCHAFFER
7761	THERESA D	O'DOHERTY	12709	NATALIA	SCHEGOVA
8041	MARIE	OLMSTEAD	11627	DAVID	SCHIERING
3237	JOYCE	OLSON	1831	DAVID	SCHLENKER
8343	JEAN	OTTEMAN	6777	RICK	SCHMECK
6661	MATT	OWEN	12459	WILLIAM	SCHROCK
3695	DANIEL	PALMER	7255	CAROL	SCHROEDER
2107	JAMES	PATE	12527	SEBASTIAN	SCHULTZ
1891	SHERMAN	PAULY	11961	SARAH	SCOTT
6325	WAYNE	PEDERSON	5777	PATRICIA	SHELTON
7303	DAWN	PELLHAM	9579	TRACI	SHIELDS
12067	JENNIFER	PEREZ	2177	CAMERON	SHUCK
2485	DENNIS	PETERSON	13187	KHURRAM	SIDDIQUI
7015	STEPHEN	PIUMA	6809	NOLA	SILVERMAN
1973	ARNOLD	POLK	2935	JAMES	SIZEMORE
7079	JOHN	PREHM	8389	SCOTT	SMITH
10853	MICHELE	PRETTI	7311	SUSAN	SMITH
5177	JEFFREY	PROKOP	7257	BRIAN	SNARIC
3077	DONALD	PUCHATY	4079	SCOTT	SPANGENBERG
6527	MARIANNE	PULLELLA	7931	A	SPARKS
8045	KELL	RABERN	6291	DIXON	SPEAR
11811	JESSICA DALE	RAGAIN	5413	ELIZABETH	STAHL
11089	ODILJON	RAHIMOV	2859	CHRIS	STAIR
7517	ANTHONY	REBAGLIATI	9129	ARLEN	STAMBACK
7169	CHRISTOPHER	REDHOUSE	4543	VIRGINIA	STARCK
10907	NICHOLAS	REID			
11175	SARA	REUTER			
2781	CAROL	RICE			

## 2019 EXPIRED LICENSEES continued

Lic #	First Name	Last Name	Lic #	First Name	Last Name
7143	KRISTIN	STATHIS	10891	TARA	VOSS
7371	STEPHEN	STAUDINGER	3265	PAMELA	VUKOVICH
7093	KELLY	STELK	6635	JANAK	VYAS
3201	CURTIS	STEVENS	12557	PETER	WALL
8093	RANDALL	STEVENS	5773	SALLY	WALTERMIRE
11993	SALLY	STEWART	5841	PATRICIA	WALTNER
4439	SCOTT	STRUBLE	9185	LISA	WANLESS
1751	DEAN	STUCK	7737	CHARLES	WARD
5473	BRENT	STUMME	12851	RACHEL	WARREN
8263	GLORIA	SUKRAW	11963	TERESA	WAYNETSKA
4777	DENISE	SUNSERI	5951	SHERIE	WEISENBERG
5721	JULIA	SWEARINGEN	3925	ROBERT	WELNA
9179	MICHAEL	TAYLOE	8201	DIANA	WEMPLE
12299	SUSAN	TAYLOR	12645	BOB	WEST
9633	GREGORY	THOMAS	7527	DOUGLAS	WESTERVELT
11581	BRETT	THOMPSON	6631	RONALD	WHITE
4713	BRIAN	THOMPSON	9491	ALFRED	WIDMANN
10927	JAMES	THOMPSON	2413	JACK	WILBORN JR
8109	TERESA	THORESON	4115	ANITA	WILLIAMS
1963	HOWARD	TIKKA	10037	HENRY	WOODS
9829	LINDSAY	TOEPKE	7585	CAROL DIANE	WYSOCKI
4975	DANIEL	TOMPKINS	5417	MICHELLE ANN	YAMAGUCHI-RAUSCH
6273	KORIN RENE HUGHES	TONNING	2213	WARREN	YOUEL
3479	MARK	TRACHTENBARG	1629	DOUG	YOUNCE
7773	TERRY	UDELHOFEN	9919	DAVID	YOUNGWOOD
9887	LORRI	ULVenes	4009	WILLIAM	ZANDER
3409	RANDALL	VAKOC	9961	DANIEL	ZEAMER
10823	IHLPAILI	VELLMER			

## 2019 LAPSED LICENSEES (as of 12/16/2019)

Lic #	First Name	Last Name	Lic #	First Name	Last Name
10041	ANNA	ADDLEMAN	7135	WENDY	BAILEY
11479	JOSEPH	ALCOCK	12141	JOHN	BAILEY
9593	CHERYL	ALDERSON	3283	DAVID	BANCROFT
8401	GARY	ALLEN	3047	CAROLYN	BARKER
12275	KENDRA	ALVARADO	5219	STAN	BARKER
6515	ANA	ANDUEZA	11265	ANDREW	BATES
9643	CURTIS	ANKERBERG	11189	GREGORY	BEAMS
6865	LAURA	ARCIDIACONO	14599	JUSTIN	BECK
5379	STEPHEN	ASHBY			
1663	DONALD	BACHMAN			

## 2019 LAPSED LICENSEES continued

Lic #	First Name	Last Name	Lic #	First Name	Last Name
14723	SCOTT	BEHRER	2997	CAMILLE	CROOKS
11295	J	BEMIS	12393	MATTHEW	CROUSE
11507	SEFANIT	BETHUNE	9089	LUCERNE	CURRIE
12279	RHONDA	BISHOP	4739	MICHAEL	CUTLER
11297	SUSAN	BITTLESTON	5063	SCOTT	DAVIS
10533	KARRA	BLAIR	4499	MICHAEL	DAY
3653	WILLIAM	BOGYNASKA	14195	IRINA	DE HART
1145	ROBERT	BOLDT	1545	HARRY	DEMOREST
6583	GEORGIA	BOLLINGER	3767	WILLIAM	DENNIS III
5299	ED	BOUSQUET	12745	CASEY	DESAUTELS
9027	HEIDI	BOWEN	14873	RICHARD	DI BERNARDO
9137	GARY	BOYD	10809	DAVID	DIEKMANN
5527	PATRICIA	BOYNTON	9561	EDWARD	DOYLE
4989	BRIAN	BRAS	7477	MARGARET	DRUMMOND
4337	JOHN	BRASSFIELD	939	KEITH	DUDLEY
6981	KENNETH	BRENNEMAN	7901	SUSAN	EAKINS
15457	BILLY	BRICE	3263	DAVID	EFURD
3393	GERALD	BRICKEY	6059	STUART	EICHLER
3865	JEANNETTE	BRINKER	2159	RICHARD	ELAM
14063	NATALIA	BRONNER	2207	DAVID	EMMETT
4139	LAURENE	BROUSSEAU	9093	VICTOR	EPSTEIN
9651	BRUCE	BUDGE	7207	KAREN	EWING
6585	BERNARD	BUNNING	9095	WINNIE WING YU	FAN
7421	SUSAN	BURR	10251	JOHN	FANDEL
7811	CELESTIA	CALHOUN	4343	SCOTT	FERROS
12653	JAY	CARLETON	2883	LARRY	FIES
14241	MAC	CARROLL	14105	ALLISON	FOOTE
3431	CHRISTOPHER	CASSARD	3001	LESLIE	FORDHAM
10055	SIGRID	CAUSEY	5691	JOANNE	FORSBERG
4763	SHARON	CEBULA	3655	MICHAEL	FOSTER
11969	ALISON	CHAN	5541	MARIANNE	FOWLER
1451	RAYMOND	CHARTERS	3003	ROBERT	FRANKLIN
15033	KERRY	CHESNUT	1511	ARNOLD	FUCHS
6357	BARBARA	CHIAPUZIO	5041	CHRISTOPHER	GABEL
7865	ANN	CHRISTENSEN	4835	JOHN	GARCHAR
14607	PHILIP	CHURCH	5693	ANNON	GEORGE
9283	KENNETH	CLENIN	7391	LAURA	GERTZ
12391	MARCIA	COFFEY	14479	MIA	GETLIN
13519	ERIN	CONNELL	4553	RONALD	GIEBENHAIN
6137	JOSEPH	COOKE JR	2345	LAURIE	GOLDEN
7283	LUCY	COOPER			
11747	AMY	CRAWFORD			
15071	DONALD	CRAWFORD			

## 2019 LAPSED LICENSEES continued

Lic #	First Name	Last Name	Lic #	First Name	Last Name
10119	GABRIEL	GOMEZ	4575	JERRY	KELSO
11937	JENA	GOUD	4929	JOHN	KENNY
7437	JOAN	GOUGE	3607	JAYNE	KERN
8127	JAMES	GOZZO	10585	MICHELLE	KEY
7481	MICHELE	GREBISZ	7897	JUDITH	KILLIAN
1577	DONALD	GREENE	5933	STEPHAN	KING
5123	ERIC	GREENLEES	14285	DARREN	KING
3927	DAVID	GREYSMITH	6697	SONIA	KINGSTON
2659	DOUGLAS	GRIESEL	10301	TATIANA	KIRILENKO
815	ROY	GRIFFIN	11251	DAVID	KIRSTIEN
6171	DANIEL	GRIMES	13049	JEROME	KLINE
14605	CHRISTINA	GROSS	9801	AMY	KMETZ
6309	F	HAGELSTEIN	9467	JOHN	KMETZ
1783	THOMAS	HAMANN	2813	ALAN	KNUTSON
7151	ROBIN	HAYDEN	9165	DAVID	KNUTTE
5095	M	HEARTH	6069	GEORGE	KOLLN
15035	BRIAN	HEBERT	4809	KAREN	KOPPLIEN
13357	LISA	HESTON	13197	JESSICA	KOSINSKI
5459	PATRICK	HOCKING	13650	LEAH	KRAFT
12665	ROBERT	HOGG	13257	EMILY	KRALJ
4951	MARITA	HOLDER	2775	WILLIAM	KYKER
10299	SUANNA	HOUPT	8679	WAYNE	LAIRD
6017	RICHARD	HOWARD	13387	ROBERT	LANE
13013	NATALIE	HOWES	7881	MARGA	LARSON
10123	RYAN	HOYER	4643	JANICE	LARSON
10355	CYNTHIA	HUBBARD	14357	SANDRA	LAW
14757	KAITLIN	HUDSON	6653	JULIE	LAWRENCE
14391	BRICE	HUMPOLICK	10127	BECKY	LAWS
14631	STEPHANIE	IEM	2991	DENISE	LE CHEVALLIER
5331	LISA	IRVING	7295	LORIE	LEESON
9501	DENNIS	IRWIN	13415	CHUN	LI
13463	ASYA	IVANOVA	6493	MARILYN	LINDGREN
3083	RAYMOND	JACOBS	12157	LIYUN	LIU
9991	JOYCE	JAKUBIAK	13667	KAETLIN	LIVERMAN
7883	SANDRA	JAMES	14845	ANDREW	LUCKMAN
11437	MELISSA	JENSEN	10859	SCOTT	LUDVIKSEN
6313	AMY	JOHNSON	14991	CHASE	MAHAFFEY
8567	JACQUELYN	JOHNSON	8573	MARY	MAHONEY
2365	RUSSELL	JONES	4689	KAY	MALMBERG
12485	JENNIFER	JONES			
1729	JOHN	JOYCE			
14137	KELLY	KAELIN			
15189	WAYNE	KAUFMANN			

## 2019 LAPSED LICENSEES continued

Lic #	First Name	Last Name	Lic #	First Name	Last Name
3507	RICHARD	MALZAHN	6153	JAMES	PARHAM
11559	DENIZ	MAMAKLI	3669	DENNIS	PARKER
5653	RODNEY	MANSER	10311	MICHAEL	PARKER
13123	KELLIE	MARK	13331	DAVID	PARKS
13557	TIFFANY	MARLINK	15547	MANON	PEGOLOTTI
7723	JAMES	MAROHN	14383	NICHOLAS	PELLEGRINI
5761	JACK	MARR	5559	GEORGIA	PHILLIPS
13991	JASON	MARRA	11359	MIKE	PHILLIPS
13683	VINCENT	MARRELLA	6791	ELIZABETH	PIERINI
6655	LARRY	MARTIN	12521	LAURA	PLANTE
3907	DOUGLAS	MCCLENAGHAN	13203	MATTHEW	POLING
2887	ANN	MCELLIGOTT	15455	STACEY	POLK
5101	JAMES	MCKITTRICK JR	2119	JOHN	PORTER
2543	ROBERT	MCMILLAN JR	9697	JILL	PORTERFIELD
5711	MICHAEL	MCNEIL	6959	GIANCARLO	POZZI
14711	PAULA	MCNULTY	7579	MARY	PRINGLE
12573	ADITYA	MEHTA	9625	NICK	PRIOR
1581	GARY	METTERNICH	2913	SUSAN	PRITT
11957	TREVOR	MIHALIK	14275	DAWN	RAE
6023	DEBORAH	MILLSAP	9543	BRUCE	RESTAD
15209	AUNG	MINN	13819	ERIN	RICHMOND
4279	RICHARD	MITCHELL	11363	JAMES	RIGOS
6955	SHANE	MONCRIEFF	14955	NATHAN	RODAS
5205	DORIS	MONTI	15135	GRANT	ROGERS
13849	DEBRA	MORAN	5353	PRISCILLA	ROSS
5619	BERNARD	MURPHY	3987	PATRICIA	ROWLAND
12211	NATHAN	MYERS	2241	ROBERT	RUFENER
11085	HIDEKI	NAKAJIMA	11205	WILLIAM	SABLAN
7245	SCOTT	NELSON	10707	JANINE	SALISBURY
1393	ROGER	NELSON	8089	JAMES	SALITA
15329	MADISON	NEUENSCHWANDER	2489	ROBERT	SANDE
5943	MICHAEL	NICHOLLS	11737	ABBY	SANDERS
9041	EVA	NORRBLOM	2329	GEORGE	SCHAFFER
14743	GREGORY	NUNN	14729	RYAN	SCHWARZER
8781	MICHAEL	O'TOOLE	5513	PATSY	SCOTT
6711	ROBERT	OGLE JR	10681	KENNETH	SCOTT
2075	DOUGLAS	OHMART	14053	MACKENZIE	SEDER
8683	DEBRA	OLIVER	6913	BRUCE	SEHER
3423	J	OLSON	15169	ALI	SHAMSA
14093	SEGUN	OLUWAFEMI	4085	ALLAN	SHAPIRO
9689	MARK	OSTROW			
12947	THOMAS	OWEN			
9263	TRACY	PAGLIA			

## 2019 LAPSED LICENSEES continued

Lic #	First Name	Last Name	Lic #	First Name	Last Name
4707	ELIZABETH	SHAW	14445	ALI AKBAR	VAPRA
4359	EUGENE	SHELBY	15225	KELLY	VARGAS
11739	ANDREW	SIMMS	2263	WAYNE	VOIGT
4077	JAMES NIELS	SKOUSEN III	15165	ROSS	WADDELL
9177	WILLIAM	SLOAN	14655	STEPHANIE	WALCHUK
10317	PHILIP	SMITH	14901	MATTHEW	WALKER
13773	DAYNA	SMITH	15343	MARK	WALLINGFORD
9581	TERRI	SORENSEN	11921	CHRIS	WALTER
5949	JILL	SPALDING	12643	ZHIJIE	WANG
8199	MARSHALL	SPENCER	10495	TOMOKO	WATANABE
11473	MARIET	STEENKAMP	10501	RACHEL	WATERS
3459	TIMOTHY	STEINER	6039	BELINDA	WATTERS
12825	DAVID	STERN	12955	DANIEL	WEAVER
3599	RONALD	STEVENS	11999	MATHIAS	WEBER
10957	KIMBERLY	STILLWELL	8123	DANA	WEISSBLUM
2399	FREDERICK	STINCHFIELD	7271	TOSHI	WELLS
14717	AMANDA	STRICKER	6275	ALLEN	WESTBROOK
12171	COURTNEY	STRICKLIN	8257	ROBERT	WESTLAKE
9131	JUNJI	SUZUKI	15567	JESSICA	WHITE
9193	CAROLYN	THOMAS	5729	ESTHER	WILHELM
14853	ELLEN	THOMAS	2249	CARL	WILSON
2589	JOHN	THOMPSON	9589	LISA	WILSON
5259	RICHARD	THOMPSON	2573	THOMAS	WINDEDAAHL
14801	CARLIE	THOMPSON	11865	JUSTIN	WINN
4821	GARY	THOMSEN	8053	BOBBIE	WINTERS
8695	NGA	TRAN	2085	MICHAEL	WOOTEN
3737	BARBARA	TREPICCIONE	14543	SARA	WORKMAN
7049	NORMAN	TRINH	8319	THOMAS KING HA	WU
6729	TRACI	TROTTER	8703	DONA	YARNALL
12681	THOMAS	TUTTLE	4195	WAIHUN	YEE
13759	BEN-BARUCH	VALENZUELA	9765	COLLEEN	YOSHIHARA
5263	ANNE	VANDERVEER	15029	XUAN	ZHANG
6787	MICHELLE	VANDERWEY			