

MINUTES
COLORADO STATE BOARD OF ACCOUNTANCY
1560 Broadway, Suite 1550 Conference Room
January 30, 2008

BOARD MEMBERS PRESENT: Kurt L. Kofford, CPA, President
John S. Augustine, Public Member
Courtney Cowgill, CPA
Sean G. Daly, CPA
William J. Dotson, Public Member (By Teleconference)
Gaylen R. Hansen, CPA
Karen F. Turner, CPA

STAFF PRESENT: Angeline Kinnaird Linn, Section Director
Robert N. Streifer, Program Director
Sandra K. Iverson, Program Assistant

ALSO PRESENT: Rebecca Connors, Assistant Attorney General

CALL TO ORDER:

The regularly scheduled meeting of the Colorado State Board of Accountancy was called to order by Kurt Kofford, at 9:01 a.m.

1. Consideration of Approval of Minutes of December 12, 2007

Following review and consideration of the December 12, 2007 Board meeting minutes, a motion was made, seconded and carried unanimously to approve the minutes as amended.

2. Mr. Rico Munn, Executive Director of the Department of Regulatory Agencies addressed the Board about ESP, the CPA "Mobility Issue" and modifying the education requirements for obtaining a CPA license in the State of Colorado.

Mr. Munn addressed the Board concerning Expedited Settlement Process ("ESP"). He explained that the Department is moving towards referring all disputed matters to ESP prior to the matter being referred to the Attorney General's Office ("AGO") in an effort to resolve disputed matters more efficiently and to reduce the overall legal budget. The ESP referral process will be phased in for each program to allow the most effective use of the Department's resources. ESP does not negotiate with the Respondent but communicates the sanctions that the Board finds appropriate in the matter. ESP can resolve the matter with the Respondent based on the Board ordered sanctions. If the matter cannot be resolved it could then be referred to the AGO.

Mr. Munn informed the Board that he met with NASBA officials on January 4th 2008, to discuss the Mobility Issue, and what the impact would be on out of state CPAs practicing in the State of Colorado. Mr. Munn explained that he was strongly opposed to any "Mobility" bill that did not include a "Notice" provision, informing the State of Colorado that a CPA intends to practice in this state. The Board and Mr. Munn then continued the discussion on the mobility issue.

Mr. Munn briefly addressed the Board concerning his opinion on increasing the “Credit Hour Requirements,” to earn an accountancy degree from 120 hours to 150 hours. Mr. Munn stated he was not opposed to the idea of increasing the education requirement to 150 hours; however, a full investigation of the impact on higher education would be needed. Mr. Munn stated he would have to speak to Mr. David Skaggs at the Department of Education to receive his input prior to making a commitment.

3. Ms. Karen Gerwitz, Director of the Communications Office for the Department of Regulatory Agencies, addressed the Board regarding the Board’s communication needs.

Ms. Kinnaird Linn introduced Ms. Karen Gerwitz, as the Director of Communications for the Department of Regulatory Agencies. Ms. Gerwitz informed the Board that she is the first Director of Communications for DORA and set forth her duties and responsibilities. She explained that her focus is more towards external communications to effectuate outreach with consumers and professionals. The Board asked Ms. Gerwitz, if she could issue press releases and newsletters on the Board behalf. Ms. Gerwitz stated as long as the staff prepares the contents of a newsletter or press release she would assist in its distribution to a wide range of media outlets. Ms. Gerwitz inquired as to the Board’s needs for a communication officer. Gaylen Hansen explained that he wanted to see more information about what the Board does on the website, including what disciplinary actions the Board has taken. Ms. Gerwitz went on to explain to the Board about a new database, which DORA was creating and would be available in the future. This database would create a more user friendly website allowing both licensees and consumers to easily navigate around the website and to locate items, such as, the Board’s disciplinary actions. The Communication Committee for the Board of Accountancy stated they would compile a list of the Board’s needs and communicate them to Ms. Gerwitz. Ms. Courtney Cowgill said she would help compile a list.

4. Consideration of Approval or Denial of Application for Certification and approval for Firm Applications.

Following review and consideration of the application list, a motion was made, seconded and carried unanimously to approve the list of applications processed by CPA Examination Services. A list of all approved and denied applications is attached and hereby incorporated into these minutes.

5. Election of Vice President for the Board of Accountancy

Following a vote, a motion was made, seconded and carried unanimously to elect Sean Daly as Vice President of the Board of Accountancy.

6. Consideration for the location of meeting notices

A motion was made, seconded and carried unanimously to make the designated location of the place to post meeting notices at 1560 Broadway Suite 1350, Denver, Colorado. 80202.

7. Peer Review for Fortner, Bayens, Levkulich and Co., P.C. and Myers & Stauffer LC.

The Board received two Peer Reviews on Accountancy firms Fortner, Bayens, Levkulich and Co., P.C. and Myers & Stauffer LC. There was no action required by the Board and none was taken.

8. Consideration of Approval or Denial of a Waiver of Hardship–Lindsay Drennen

Ms. Drennen submitted an application for a waiver of the requirement to pass all of the sections of the CPA exam in an 18 month window due to a hardship. Ms. Drennen has passed all sections of the CPA exam but not within the required 18 month window. Her working schedule at Price Waterhouse and Coopers as a lead auditor and other financial circumstances makes it difficult for Ms. Drennen to continue taking the CPA exam to attempt to pass all of the sections within an 18 month period. Ms. Drennen is requesting that the Board issue her a CPA license and waive the requirement to pass all sections of the CPA examination within the 18 month window.

Following review, discussion and consideration of the application for a waiver to complete the requirements due to hardship, a motion was made, seconded and carried unanimously to deny the application.

9. Consideration of Application for Waiver or Extension for Continuing Education – Jolene Reddell

Ms. Reddell has completed 79 hours of CPE credit as of December 31, 2007. Ms. Reddell has had illness in her family which has delayed her completion of the Ethics course. On January 7th, 2008, Ms. Reddell will complete her 2 hour Ethics class. Ms. Reddell requested the Board waive the requirement or allow an extension.

Following review and consideration of the application for the waiver or extension of Continuing Education, a motion was made, seconded and carried unanimously to approve the application for an extension and Ms. Reddell will be placed on the 2008-2009 CPE mandatory audit lists.

10. Consideration of Approval or Denial of Extension for Completion of Continuing Education – Frank DiTirro

Mr. DiTirro registered for a CPE class in November 2007 he received a notice on December 19, 2007 the class had been cancelled. Mr. DiTirro has attempted to replace the course, however, because the Holiday it has been difficult. Mr. DiTirro is requesting an extension to February 28, 2008 to complete his CPE requirement, he intends on attending a course on January 31, 2008.

The Board referred this matter to the Board staff and directed them to grant extensions to this requesting party and any other CPA who requests an extension to complete the CPA requirements pursuant to Policy 60-08. Any grant of an extension should include a notice that the CPE courses taken to fulfill the requirements of 2006-2007 cannot be also used to fulfill the CPE requirements for 2008-2009. Additionally, the Board requested that a CPA granted an extension shall also be placed on the mandatory CPE audit list for 2008-2009. Ms. Courtney Cowgill offered to assist in the preparation of the letter to the requesting CPA(s).

11. Consideration of Approval or Denial of Extension for Completion of Continuing Education – Robert Hartgraves

Mr. Hartgraves is requesting an extension of time to complete his CPE credit for 2006 thru 2007, because he was hospitalized for three weeks in September 2007. Mr. Hartgraves is requesting an extension until May 1, 2008 to complete the CPE requirements.

The Board referred this matter to the Board staff and directed them to grant extensions to this requesting party and any other CPA who requests an extension to complete the CPA requirements pursuant to Policy 60-08. Any grant of an extension should include a notice that the CPE courses taken to fulfill the requirements of 2006-2007 cannot be also used to fulfill the CPE requirements for 2008-2009. Additionally, the Board requested that a CPA granted an extension shall also be placed in the mandatory CPE desk audit for 2008-2009. Ms. Courtney Cowgill offered to assist in the preparation of the letter to the requesting CPA(s).

12. Consideration of Application for Certification – G. Victor Johnson

At a previous meeting, Mr. Johnson submitted an application for Certification as a Reciprocity applicant. The Board determined he had been disciplined and requested more information from Mr. Johnson and “Tabled” his request.

At the meeting, following review and consideration of the application for certification, a motion was made, seconded and carried to approve the application with the following conditions: probation for 2 years, self reporting and notification to the Board of any regulatory actions against the applicant, and a Peer Review from the State of Illinois for the years 2006 thru 2009. This matter was referred to the Office of the Attorney General.

Board member John Augustine voted against the motion.

13. Consideration of Application for Certification – Rahul Arora

The applicant submitted an application for certification as a Colorado exam applicant. The applicant is requesting the Board approve the application under Rule 4.1(C) “Other Equivalent Experience.”

Following review and consideration of the application for certification, a motion was made, seconded and carried unanimously to deny the application. The denial was based on a lack of evidence that the work experience conformed to U.S. GAAS standards and that the work experience only conformed to standards of the country of India.

14. Consideration of Application for Certification – Sandeep Balani

The applicant submitted an application for Certification as a Colorado exam applicant. The applicant is requesting the Board approve the application under Rule 4.1(C) “Other Equivalent Experience.”

Following review and consideration of the application for certification, a motion was made, seconded and carried unanimously to deny the application. The denial was based on a lack of evidence that the work experience conformed to U.S. GAAS and GAAP standards.

15. Consideration of Approval or Denial of Application due to a Misdemeanor Conviction Scott Heaton Barker

Sean Daly recused himself from the discussion and vote on this matter.

Mr. Barker's submitted an application for Certification as a Colorado exam applicant. He has met all requirements to qualify for a license pursuant to Rules 2.4 and 4.1(A). Mr. Barker's application disclosed a misdemeanor conviction. Mr. Barker submitted a letter of explanation regarding his misdemeanor conviction.

Following review and consideration of the application for certification, a motion was made, seconded and carried to approve the application.

16. Consideration of Application for Certification –Anthony Bellomo

Mr. Bellomo submitted an application for Certification as a Colorado exam applicant. He is requesting the Board approve his application under Rule 4.1(C) "Other Equivalent Experience."

Following review and consideration of the application for certification, a motion was made, seconded and carried unanimously to deny the application. The denial was based on a lack of evidence that the work experience conformed to U.S. GAAS standards.

17. Consideration of Application for Certification – Amanda Jo Bryant

Ms. Bryant submitted an application for Certification as a Colorado exam applicant. She is requesting the Board approve her application under Rule 4.1(C) "Other Equivalent Experience."

Following review and consideration of the application for certification, a motion was made, seconded and carried unanimously to deny the application for lack of independence.

18. Consideration of Approval or Denial of Application due to a Misdemeanor Conviction– Maria Fernanda Cancelado

Ms. Cancelado submitted an application for Certification as a Colorado exam applicant. She has met all requirements to qualify for a license pursuant to Rules 2.4 and 4.1(A). Ms. Cancelado's application disclosed a misdemeanor conviction. Ms. Cancelado submitted a letter of explanation regarding her misdemeanor conviction.

Following review and consideration of the application for certification, a motion was made, seconded and carried unanimously to approve the application.

19. Consideration of Application for Certification – Seema Kishor Chan

The applicant submitted an application for Certification as a Colorado exam applicant. The applicant is requesting the Board approve the application under Rule 4.1(C)

“Other Equivalent Experience” in combination with Rule 4.1(A) “Public Accounting.”

Following review and consideration of the application for certification, a motion was made, seconded and carried unanimously to approve the application.

20. Consideration of Application for Certification – Jacob Dalfen

Mr. Dalfen submitted an application for Certification as a Transfer of Grades applicant. He is requesting the Board approve his application under Rule 4.1(C) “Other Equivalent Experience.”

Following review and consideration of the application for certification, a motion was made, seconded and carried unanimously to approve the application.

21. Consideration of Application for Certification – Roger Dale Jeter

Mr. Jeter submitted an application for certification as a Reciprocity applicant. Mr. Jeter has met Rule 2.6. However, under Board Policy 10-06, “Timely Filing of Reciprocal Application for Certification”, Mr. Jeter did not apply for a Colorado CPA certificate prior to commencement of work. Mr. Jeter has submitted a letter of explanation regarding his application.

Following review and consideration of the application for certification, a motion was made, seconded and carried unanimously to approve the application and refer the matter to closed session.

22. Consideration of Application for Certification – Hitesh Pradip Kothari

The applicant submitted an application for Certification as a Colorado exam applicant. The applicant is requesting the Board approve the application under Rule 4.1(C) “Other Equivalent Experience.”

Following review and consideration of the application for certification, a motion was made, seconded and carried unanimously to deny the application for failing to show that the work experience was of an independent aspect pursuant to Rule 4.1(C). The Board suggests that the applicant investigate the option to apply under internal auditing experience pursuant to Rule 4.1. (B)(1).

23. Consideration of Application for Certification- Gregory Earl Pfanstiel

Mr. Pfanstiel submitted an application for certification as a Reciprocity applicant. Mr. Pfanstiel has complied with the requirements of Rule 2.6. However, under Board Policy 10-06, "Timely Filing of Reciprocal Application for Certification," Mr. Pfanstiel did not apply for a Colorado CPA certificate prior to commencement of work. Mr. Pfanstiel has submitted a letter of explanation regarding his application.

Following review and consideration of the application for certification, a motion was made, seconded and carried unanimously to approve the application and refer the matter to closed session.

24. Consideration of Approval or Denial of Application due to a Misdemeanor Conviction– Richard Samuel Polep

Mr. Polep's submitted an application for Certification as a Colorado exam applicant. He has met all requirements to qualify for a license pursuant to Rules 2.6 and 4.1(E). Mr. Polep's application disclosed a misdemeanor conviction. Mr. Polep submitted a letter of explanation regarding his misdemeanor conviction.

Following review and consideration of the application for certification, a motion was made, seconded and carried unanimously to table the application to obtain additional information.

25. Consideration of Application for Certification- Souleymane Toure

The applicant submitted an application for certification as a Transfer of Grades Applicant. The applicant is requesting the Board approve the application under Rule 4.1(C) "Other Equivalent Experience."

Following review and consideration of the application for certification, a motion was made, seconded and carried unanimously to deny the application for failing to show that the work experience was of an independent aspect pursuant to Rule 4.1(C).

26. Consideration of Application for Certification- Nadya Asgarali Jassani

The applicant submitted an application for Certification as a Colorado exam applicant. The applicant is requesting the Board approve the application under Rule 4.1(C) "Other Equivalent Experience."

Following review and consideration of the application for certification, a motion was made, seconded and carried unanimously to deny the application based on the failure to provide evidence the required one year of work experience was gained over a minimum of 12 months.

27. Consideration of Other Routine Business

- There was additional discussion on the Mobility issue and whether to address the House Committee, if testifying, collectively as a Board or each as an individual. The Board decided that if a Board member was to testify at a Legislative session concerning this issue it would be as a representative of the Board of Accountancy.
- The Board discussed the meeting schedule for 2008 and discussed various dates and whether the date interfered with other scheduled matters.
- Ms. Courtney Cowgill, Board of Accountancy member, questioned Staff on the Lawful Presence issue, the forms to be filled out and how the Department of Regulatory Agencies is getting the word out to applicants.
- The Strategic Planning meeting has been scheduled for April 30, 2008, to follow at the conclusion of the Board of Accountancy monthly meeting. Board members will communicate the matters to be placed on the Strategic Meeting Agenda to Robert Streifer.

28. Report by Staff concerning matters from previous Board Meeting

Mr. Robert Streifer, Program Director of Accountancy Division, reported to the Board on the status of those matters he completed on behalf of the Board from the previous Board meeting. Specifically, he contacted NASBA and discussed application concerns with Jill Rivera. He reported that all letters of denial had been sent. Mr. Streifer updated the Board on the status of letter to be sent to the University of Denver and to the State of New Mexico. The Staff asked the Board if there should be an increase in the hourly rate paid to experts for providing profession services.

29. A motion was made to proceed into Closed Session, pursuant to section 24-6-402(3) (a) (III) and 12-2-126(1) (c) to hold a closed session to consider complaints and investigations before the Board that are closed to public inspection; and that the Board go into executive session pursuant to section 24-6-402(3) (a) (III) for attorney-client privileged discussions, including matters regarding pending litigation. The motion was seconded and carried unanimously to enter the closed and executive session of the meeting at 1:04 p.m.

30. Reconvened from Closed and Executive Session

The Board re-convened from the closed and executive session at 1:50 p.m.

31. Adjournment

A motion was made and carried unanimously to adjourn the meeting at 1:52 p.m.

32. Next Regularly Scheduled Meeting

The next regularly scheduled meeting of the Colorado State Board of Accountancy will be held on Wednesday, February 27, 2008, at 1560 Broadway, Suite 1550, Denver, Colorado, commencing at 9:00 a.m.

Attestation:

Pursuant to § 24-6-402(2)(d.5)(I)(B), C.R.S., as Board Chair, I attest that the executive session of the Colorado Accountancy Board meeting held on January 30, 2008, was confined to the topics authorized for discussion pursuant to § 24-6-402(3)(a)(II), an (IV), C.R.S.

Approved By: Kurt Kofford, President 02-27-2008

	<p>Attestation:</p> <p>I, Rebecca A. Connors, attorney to the State Board of Accountancy, attended the closed and executive session of the Board held on January 30, 2008, and pursuant to section 24-402(2)(d.5)(1)(B), C.R.S. (2007), do hereby attest that a part of the discussion during the session constituted privileged attorney-client communications and, therefore, the contents of such discussion are not reflected with the recording of the meeting held on January 30, 2008.</p>
--	--

Approved By Rebecca A. Connors Assistant Attorney General

Final January Board Report 2008

INDIVIDUAL APPROVED

Cert#				
26113	AHMED, ALLY	X	A CO	Met 2.5; FACS
26059	BELLISTON, RONALD	R	A ID	Met 2.6;4.1A
26106	BENNETT, JOANNE	R	A IN	Met 2.4;4.1a
26086	BERK, FREDERICK	R	A NY	Met 2.6; 4.1E
26105	BODNER, JOEL	T	A NY	Met 2.4;4.1a
26128	BOWEN, RONDA	T	A MT	Met 2.5;MSacct
26127	BRGOCH, ZACHRY	X	A CO	Met 2.4, 4.1b
26111	BROCK, ANDREW	T	A IL	Met 2.4; 4.1A
26098	BRYANT, ERIC	X	A CO	Met 2.5;MS
26116	CHENG, HUI SHAN	T	A CO	Met 2.4; 4.1A
26080	CHEUNG, IVY	T	A MT	Met 2.5; FACS
26102	CHRONOPOULOS, LAURIE	X	A CO	Met 2.4;4.1a
26135	CLAPP, ADAM	T	A KS	Met 2.4, 4.1a
26093	CONROY, JODIE	X	A CO	Met 2.4;4.1a
26133	DARMSTADT, RICHARD	T	A NY	Met 2.4;4.1a
26076	DOPKE, TROY	X	A CO	Met 2.4;4.1c pre
26094	DRIVER, TRACEY	X	A CO	Met 2.4;4.1a
26104	EICHMANN, ROGER	X	A CO	met 2.5;MBA
26083	ELASKARY, AHMED	T	A CA	Met 2.5;FACS
26078	ERWIN, BRETT	X	A CO	Met 2.4;4.1a
26063	FABIANCIC, JOCELYN	X	A CO	Met 2.4;4.1a
26084	FARAG, MOHAMED AHMED	X	A CO	Met 2.5,FACS
26134	FREE, DAVID	R	A CA	Met 2.6;4.1e
26100	GADISH, REVITAL	X	A CO	Met 2.4;4.1a
26073	GALUZZI, NATHAN	X	A CO	Met 2.4;4.1a
26061	GARBISO, SANDRA	X	A CO	Met 2.4; 4.1A
26114	GEBREHANA, SHIMELIS	X	A CO	Met 2.4; 4.1A
26103	GILMORE, MARK	X	A CO	met 2.4;4.1a
26119	GLASSO, WILLIAM	X	A CO	Met 2.4; 4.1A
26074	GOHIL, KETANSINH	X	A CO	Met 2.4;4.1a
26092	GOYAL, ASHOK	X	A CO	Met 2.4;4.1a
26072	GREMMER, LINDSAY	X	A CO	met 2.4;4.1a
26060	GRIFFO, JOHN	R	A AZ	Met 2.4;4.1a
26075	GUENTHER, JENNA	X	A CO	Met 2.4;4.1a
26118	HENGEVELD, MARTIJN	X	A CO	Met 2.4; 4.1A
26115	IRLMEIER, MEGAN	R	A IA	Met 2.4; 4.1A
26108	JAMES, DESIREE	T	A GA	Met 2.4; 4.1A
26068	JAREMA, MARCELLA	R	A CA	Met 2.6; 4.1E
26131	JEFFERY, ROBERT	X	A CO	Met 2.4;4.1a
26096	JUELFs, DOUG	X	A CO	Met 2.4;4.1a
26126	KIRSCH, ERICH	X	A CO	Met 2.4; 4.1A
26095	KRIEGER, MATTHEW	X	A CO	Met 2.4;4.1a
26064	LAGANT, PATRICIA	X	A CO	Met 2.4; 4.1A
26087	LANGE, SARYE	R	A MI	Met 2.4;4.1a
26090	LEE, SUET CHING	T	A CA	Met 2.5;MBA
26088	LEVINE, NEIL	R	A NJ	Met 2.6;4.1e
26091	MAHMOOD, MUNAWAR	X	A CO	Met 2.4;4.1a

26079 MCGINLEY, RYAN	X		A	CO	met 2.4;4.1a
26081 MENDIRATTA, SRISHTI	T		A	GA	Met 2.5;FACS
26121 MIELKE, RYAN	X		A	CO	Met 2.4; 4.1A
26123 MILLER, LEANNE	R		A	KA	Met 2.4; 4.1A
26099 MILLER, WADE	X		A	CO	Met 2.4;4.1a
26089 PALMISANO, JR., VINCE	NT	X	A	CO	Met 2.5;MSacc
26120 PATEL, BHRANTI	X		A	CO	Met 2.5; FACS
26070 POLZKILL, JANCY	X		A	CO	met 2.4;4.1a
26067 PRUETT, STEPHANIE	X		A	CO	met 2.4;4.1a
26107 RAAK, ROBERT	X		A	CO	Met 2.5; BA
26110 RAIBLE, PAIGE	X		A	CO	Met 2.4; 4.1A
26132 RATLIFF, BEN	X		A	CO	Met 2.4; 4.1A
26066 REISDORF, CARA	X		A	CO	MET 2.4; 4.1A
26122 RILEY, WESLEY	X		A	CO	Met 2.4; 4.1A
26136 RIVERS, PATRICIA	R		A	AK	Met 2.4; 4.1A
26069 ROLLINS, RICHARD	X		A	CO	Met 2.6; 4.1E
26077 SARIG, AMIR	X		A	CO	Met 2.4;4.1a
26124 SENSENIG, KATHERINE	R		A	OH	Met 2.6; 4.1E
26125 SEPETAUC, SHELLY	R		A	OH	Met 2.4; 4.1A
26085 SIBELMAN, HOWARD	R		A	CA	Met 2.6;4.1e
26071 SPERBERG, SCOTT	X		A	CO	Met 2.4;4.1a
26117 SPOFFORD, TRACEY	R		A	MA	Met 2.4; 4.1A
26062 STUTZMAN, ERIN	R		A	WA	MET 2.4; 4.1A
26130 TREVISAN, ROBERT	R		A	CA	Met 2.6;4.1e
26112 TUNG, NAI-TZU	X		A	CO	Met 2.5; MACC
26065 VANDE HEY, ANGELA	T		A	WI	Met 2.4;4.1a
26097 VERBRUGGE, CORINNE	X		A	CO	Met 2.4;4.1a
26109 WALKER, TERESA	R		A	FL	Met 2.6; 4.1E
26082 WANG, KE	T		A	AK	met 2.5,FACS
26129 YEE, ELBERTA	R		A	CA	Met 2.6;4.1e
26101 ZINK, COREY	X		A	CO	Met 2.4;4.1a

MISDEMEANOR APPLICATIONS

26142 BARKER, SCOTT	X		A	CO	Met 2.4; 4.1a M
26141 CANCELADO, MARIA	X		A	CO	Met 2.4; 4.1a M

QUESTION APPLICATIONS

26140 CHAG, SEEMA	X		A	CO	Met 2.4; 4.1c &
26137 DALFEN, JACOB	T		A	ME	Met 2.4; 4.1c qt
26139 JETER, ROGER	R		A	OH	Met 2.6; 4.1E 10
26138 PFANSTIEL, GREGORY	R		A	IN	Met 2.6; 4.1E 10

TABLED APPLICATIONS

POLEP, RICHARD	R			CA	Met 2.4; 4.1E Q
----------------	---	--	--	----	-----------------

FIRM APPLICATIONS

COOPER NORMAN & CO	CERTIFIED PUBLIC	F	A
DINGUS, ZARECOR AND	ASSOCIATES, PLLC	F	A
DOUGLAS J. SANDERS &	ASSOCIATES, P.A.	F	A
GARG & COMPANY, LLC	F		A
MARK A. MACKLEY, CPA,	LLC	F	A
PARKER & COMPANY, P.C.		F	A
SCHLAGEL & NEWMAN, PC	F		A
TRAVIS WOLFF & COMPANY	, L.L.P.	F	A
ZAHNOW & ASSOCIATES,	INC.	F	A

DENIALS

ARORA, RAHUL	X	D	CO	Met 2.6; 4.1.c	C
BALANI, SANDEEP	X	D	CO	Met 2.4; 4.1c	Q
BELLOMO, ANTHONY	X	D	CO	Met 2.4; 4.1c	Q
BRYANT, AMANDA	T	D	GA	Met 2.4; 4.1c	Q
JASSANI, NADYA	X	D	CO	Met 2.4; 4.1c	Q
KOTHARI, HITESH	X	D	CO	Met 2.4; 4.1c	qt
TOURE, SOULEYMANE	T	D	NY	Met 2.4; 4.1c	qt

t

e-approved

lisdemeanor
lisdemeanor

4.1A Question
Question
0.06 Timely Filing
0.06 Timely Filing

Question

Question
Question
Question
Question
Question
Question