

**MEETING AGENDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
March 14, 2008
Conference Call**

Friday, March 14, 2008

The meeting was called to order at 9:02 A.M. by Ms. Caldwell, Chair. The roll was called by Mr. Gunn, Vice Chair and the reflected the following persons present.

BOARD MEMBERS

Teresa Borcheck	Present
Cynthia Borders-Byrd	Present
Rick Carroll	Present
Maria Caldwell	Present
Tanya Davis	Present
William Durkin	Present
Marshall Gunn	Present
Frank Puissegur	Present
David Tipton	Present
John Quinlan	Present

STAFF

Veloria Kelly	Present
June Carroll	Present

Mary Ellen Clark, Esquire, Assistant Attorney General and Board counsel was present. . Eric Hurst, Esquire, Assistant General Counsel, Department of Business and Professional Regulation was present.

1. Petition for Variance or Waiver of Rule 61H1-33.006(2), Louise Huey.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to deny; there was no documentation from physician noting severity of impairment. Upon vote, the motion passed unanimously.

2. Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b), Waifon Lam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to approve Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver of Rule 61H1-29.003(2), W.H. McGregor.

Mr. McGregor was present for conference call.

Motion was made by Mr. Puissegur, seconded by Ms. Borcheck, to approve Petition for Variance or Waiver and to approve application. Upon vote, the motion passed unanimously.

4. Petition for Variance or Waiver of Rule 61H1-31.001(4), John O'Sullivan, III.

Mr. O'Sullivan was present for conference call.

Motion was made by Mr. Tipton, seconded by Mr. Gunn, to approve Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

5. Reconsideration, tabled from December 7, 2007 meeting; Orié Attas.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to table until April 30, 2008 Board meeting. Upon vote, the motion passed unanimously.

6. Applications Reconsiderations – Now Meet Requirements

A. Exams

Jill Bauersmith
Carl Corbin
Cilda Costa
Anita Hasnain-Cruise
Kevin McKinley
Alexander Melendez

Ms. Hasnain-Cruise was present for conference call.

Mr. McKinley was present for conference call.

Mr. Melendez was present for conference call.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to reconsider those listed under 6 A. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve. Upon vote, the motion passed unanimously.

B. Endorsements

Katherine Franckle
Dennis Hooegeveen
Jeffrey Maltenfort
David Scott

Ms. Franckle was present for conference call.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to reconsider those listed under 6 B. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve. Upon vote, the motion passed unanimously.

C. Continuing Education

state/county park in October, 2002; adjudication withheld. Applicant was charged with a motorcycle endorsement violation in 2004; adjudication withheld. Applicant was charged with a motorcycle endorsement violation in 2005.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve for conviction only. Upon vote, the motion passed unanimously.

II. 2007 CPA Candidates to be denied for failure to meet requirements

Anthony Agnew Deficient six (6) semester hours of upper division accounting.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Maria Andreu – Giblin Deficient 33 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting. Also deficient 12 semester hours of upper division general business to include three (3) semester hours of business law.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Christine Armstrong Deficient nine (9) semester hours in excess of baccalaureate degree from an accredited institution.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Carolina Bello Deficient 15 semester hours of graduate level courses from an accredited institution of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code. Also deficient a complete application.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Steven Bergman Deficient three (3) semester hours of business law.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Carlos Boaventura

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of upper division business law to include coverage of contracts, torts, and the uniform commercial code.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Jessica Byrd

Deficient baccalaureate posted to official transcripts.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Dwane Callwood

Deficient three (3) semester hours of business law and coverage of upper division taxation.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Ovidio Calvet Trelles

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include six (6) semester hours of business law to include coverage of contracts, torts, and the uniform commercial code. Also deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial accounting and a complete application.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Anna Carpenter

Deficient 15 semester hours of upper division accounting to include coverage of cost/managerial accounting. Deficient six (6) semester hours of business law with coverage of contracts, torts, and the uniform commercial code; at least three (3) semester hours must be in upper division.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Sergio Chinaea

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Norma Diaz

Deficient evaluation of foreign transcripts by a board approved service; failed to satisfy requirements of 61H1-27.001(5).

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Ramon Diaz

Deficient evaluation of foreign transcript by a board approved service; failed to satisfy requirements of 61H1-27.001(5). Deficient nine (9) semester hours of graduate level courses from an accredited institution of which three (3) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial accounting. Deficient 15 semester hours of upper division general business to include three (3) semester hours of business law. Deficient a complete application.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Edward R. Diliberto

Deficient nine (9) semester hours of upper division accounting.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Valentina Eberlein

Deficient six (6) semester hours of upper division accounting.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Leslie Ellis

Deficient three (3) semester hours in excess of baccalaureate degree from an accredited institution.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Kesha Freeny

Deficient 15 semester hours of upper division accounting and three (3) semester hours of upper division business law.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Peter Giustina

Deficient nine (9) semester hours of upper division accounting. Also deficient 12 semester hours of upper division general business to include three (3) semester hours of business law. Deficient a complete application.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Dinka Gyurova

Deficient evaluation of a foreign transcript by a board approved service; failed to satisfy requirements of 61H1-27.001(5). Deficient 15 semester hours of graduate level courses from an accredited institution of which six (6) semester hours must be in accounting and three (3) semester hours must be in taxation; these courses must be taken after admission to graduate school. Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution. Deficient a complete application.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Virginia Hoce

Deficient six (6) semester hours in excess of baccalaureate degree from an accredited institution.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Branislav Hronsky

Deficient three (3) semester hours of upper division accounting and six (6) semester hours of upper division general business to include three (3) semester hours of business law. Deficient Authorization for Interstate Exchange of Information form from Connecticut.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Charlie Hughes

Deficient 25.5 quarter hours of upper division accounting and 3.5 quarter hours of business law.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Sharankumar Kalra Deficient three (3) semester hours of upper division accounting.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Robert Marsh II Deficient 15 semester hours in excess of baccalaureate degree to include six (6) semester hours of upper division general business. Also deficient an Authorization of Interstate Exchange of Information form from New York and a complete application.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Jose Mendana, Jr. Deficient six (6) semester hours in excess of baccalaureate degree from an accredited institution.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Ana Mir Deficient 15 semester hours of upper division accounting and six (6) semester hours of upper division general business. Also deficient baccalaureate degree posted to transcripts.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Shanreka Mitchell Deficient 21 semester hours of upper division accounting and three (3) semester hours of business law to include contracts, torts, and the uniform commercial code.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Alexandra Mitzova Deficient nine (9) semester hours of upper division accounting and six (6) semester hours of general business to include three (3) semester hours of business law. Also deficient the Authorization for Interstate Exchange of Information form from Indiana.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Sara Oquendo Deficient nine (9) semester hours in excess of baccalaureate degree from an accredited institution.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Patricia Ordiz Deficient three (3) semester hours of upper division accounting.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Stephen Rickards Deficient coverage of upper division auditing and cost/managerial accounting. Also deficient 33 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, torts, and the uniform commercial code.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Olga Rivera Deficient 15 semester hours of graduate level courses from an accredited institution of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include six (6) semester hours of business law to include coverage of contracts, torts, and the uniform commercial code.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Ghaida Shehab-Hawary Deficient 21 semester hours of upper division accounting. Also deficient 12 semester hours of upper division general business to include three (3) semester hours of business law. Also deficient baccalaureate degree posted to transcripts.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Katherine Shiver Deficient 4.65 hours of upper division accounting and six (6) semester hours of business law to include coverage of contracts, torts, and the uniform commercial code; at least three semester hours must be upper division.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion

passed unanimously.

Jonathan Slemmer

Deficient 20 semester hours in excess of baccalaureate degree from an accredited institution which must include three (3) semester hours of upper division cost/managerial accounting and 15 semester hours of upper division general business to include three (3) semester hours of business law. Also deficient an Authorization for Interstate Exchange of Information form from Pennsylvania and a complete application.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Elizabeth Smith

Deficient three (3) semester hours of upper division accounting.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Gregory St. Maria

Deficient 15 semester hours of upper division general business to include three (3) semester hours of business law.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Jayme Sutton

Deficient three (3) semester hours of upper division accounting and three (3) semester hours of business law.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Francis Tarry

Deficient evaluation of foreign transcript by a board approved service; failed to satisfy requirements of 61H1-27.001(5). Also deficient a complete application.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Joanne Tedone

Deficient official transcripts for evaluation from Fordham University and Florida International University; failed to satisfy requirements of 61H1-27.002(2). Also deficient Authorization for Interstate Exchange of Information form from New York and a complete application.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Andre Therrien Deficient 12 semester hours of upper division accounting.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Elaine Thompson Deficient five (5) semester hours of upper division accounting and a complete application.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Gerald Varnes Deficient nine (9) semester hours of upper division accounting.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Martin Villavicencio Deficient 33 semester hours of upper division accounting to include coverage of taxation, auditing, and financial accounting. Also deficient three (3) semester hours of business law and baccalaureate degree posted to official transcripts.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Hylton Wynick Deficient 15 semester hours of graduate level courses from an accredited institution of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution. Deficient 24 semester hours of upper division accounting to include coverage of taxation and auditing and 24 semester hours of upper division general business to include three (3) semester hours of business law with coverage of contracts, torts, and the uniform commercial code. Also deficient a complete application.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

8. Applications for Licensure by Endorsement

IV. Admission to the Profession

Christopher Denner Applicant was charged with larceny under \$100.00 on April 26, 1997; charges dismissed on 10/17/98.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Michael Belk

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Kansas, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Alexandru Brinister

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Board of Examiners and Illinois Division of Professional Regulation evidencing successful passage of the AICPA Uniform CPA exam and current licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Jared Burleson

Deficient six (6) semester hours in excess of baccalaureate degree from an accredited institution and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Michael Callahan

Deficient a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Laura Dalton

Deficient 4.50 semester hours of upper division accounting and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Christopher Denner

Deficient a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Darcie Eddy

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Felicity Fang

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Division of Professional Regulation evidencing current licensure.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Susan Flowers

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Yakaterina Germano

Deficient 6.50 semester hours of upper division accounting to include coverage of cost/managerial and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Olga Guzman

Deficient three (3) semester hours of upper division accounting and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Lisa Hanmer

Deficient a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Donald James

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Paul Jensen Jr.

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Taeook Kwon

Deficient 10 semester hours of upper division general business, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Marcus Ladd

Deficient three (3) semester hours in excess of baccalaureate degree from an accredited institution and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Amber LaFountain

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a passing score on the Laws and Rules exam and a complete application.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Mun-Yee Mak

Applicant failed to satisfy requirements of 61H1-27.002;

deficient official transcripts from Pace University for evaluation. Also deficient 24 semester hours of upper division accounting to include coverage of cost/managerial, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Thomas Mayer

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Missouri, Minnesota, Iowa, and South Dakota evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

W. H. Davis McGregor

Deficient 28 hours of CPE with 15 hours in accounting and auditing subjects which must not consist of behavioral subjects.

Motion was made by Mr. Puissegur, seconded by Ms. Borcheck to approve. Upon vote, the motion passed unanimously.

Joyce Miller

Deficient a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

John Mortenson

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Connecticut and New York and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Michael Nesseralla

Deficient a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Paul Nowinski

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Justin Nye

Deficient three (3) semester hours of upper division business law.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

David Poparad

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Jerry Puzey

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Elrika Richards

Deficient 14 quarter hours of upper division accounting, three (3) quarter hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting

and auditing subjects and no more than 20 hours in behavioral subjects.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Juan Rivero

Applicant failed to satisfy requirements of 61H1-27.001(5); deficient an official foreign evaluation by a Board approved evaluator. Deficient three (3) semester hours of graduate level accounting from an accredited institution; this course must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial, 36 semester hours of upper division general business to include three (3) semester hours of business law, and an Authorization for Interstate Exchange of Examination and Licensure Information form from Texas.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Thais Rodriguez

Deficient a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Christopher Slimm

Deficient three (3) semester hours of upper division accounting and a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Joseph Springer

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Ivan Velez-Leon

Applicant failed to satisfy requirements of 61H1-27.002;

deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Puerto Rico evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a passing score on the Laws and Rules exam, and a complete application; \$125.00 application fee.

9. Report on Continuing Professional Education

V. Continuing Professional Education

- A. Judith Bernstein, AC 33835 – Ms. Bernstein is requesting waiver of the reactivation of her license due to health issues and hardship. Ms. Bernstein’s license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to extend the “delinquent” status of Ms. Bernstein’s license for one year in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

- B. Saralane Conde, AC 25980 - Ms. Conde is requesting that the Board accept the eight (8) ethics hours completed on January 14, 2008 towards the reactivation of her license for the period ending October 11, 2007 (June 30, 2008). The Board of Accountancy, at their meeting on March 30, 2007 approved an extension of Ms. Conde’s status to “delinquent” for six-months to allow her to reactivate her “null and void” license. Ms. Conde was sent a letter dated April 11, 2007 informing her of the Board’s decision. The Board of Accountancy received a request for the reactivation package from Ms. Conde on July 2, 2007. A reactivation package was mailed to her on July 6, 2007. Ms. Conde’s reactivation application was received by DBPR on August 14, 2007 and the Board of Accountancy on August 21, 2007. Ms. Conde was notified on December 21, 2007 of the following deficiencies: a \$145 fee, 4 CPE hours in approved ethics and supporting documentation for course completed on 08/09/07. Based on a conversation with Ms. Conde on January 14, 2008 the four (4) hour ethics course listed on her reporting form was for taking the laws and rules exam. Staff explained to her that ethics credit is not given for taking the laws and rules exam, which resulted in a deficiency of eight (8) CPE hours in approved ethics. Ms. Conde’s reactivation application was denied by Board of Accountancy on February 1, 2008. However, the Intent to Deny Order has not yet been filed with the Agency Clerk office.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve. Upon vote, the motion passed unanimously.

- C. John Edgecombe, AC 16075 – Mr. Edgecombe is requesting to reactivate

his license under the substantial hardship provisions. Mr. Edgecombe's license reverted to "delinquent" status on January 1, 2006 and "null and void" on January 1, 2008.

Mr. Edgecombe was present.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to extend the "delinquent" status of Mr. Edgecombe's license for six-months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

D. Stephen Saft, AC 27401 – Mr. Saft is requesting to reactivate his license under the unusual hardship provisions. Mr. Saft's license reverted to "delinquent" status on January 1, 2004 and "null and void" on January 1, 2006.

Mr. Saft was present.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to extend the delinquent" status of Mr. Saft's license for six months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

III. Consider the following reactivation applications for denial.

Lenzo R. Canty, AC 20504 - Mr. Canty is required to complete 160 CPE hours with 40 in accounting and auditing and 8 ethics for the period ending June 30, 2008. He is deficient a \$50 fee and 8 CPE hours in approved ethics for the period ending June 30, 2008.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Mary P. Cook, AC 24466 - Ms. Cook is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007. She is deficient a \$200 fee, 200 total CPE hours with 50 in accounting and auditing and 4 in approved ethics for the period ending December 31, 2007, proof of attendance and a passing score on the current laws and rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Jerry R. Hilderbrand, AC 33198 - Mr. Hilderbrand is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007. He is deficient a \$100 fee and 4 CPE hours in approved ethics for the period ending June 30, 2007.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to approve request to withdraw application,

without a refund. Upon vote, the motion passed unanimously.

Charlotte Kaback, AC 22683 - Ms. Kaback is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007. She is deficient 40 total CPE hours with 10 in accounting and auditing for the period ending December 31, 2007, sufficient proof of attendance for all courses listed on reporting form – no proof submitted and a passing score on the current laws and rules exam.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Donald K. Reigner Jr., AC 4841 - Mr. Reigner is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007. He is deficient a \$50 fee, 40 total CPE hours with 10 in accounting and auditing for the period ending December 31, 2007 and sufficient proof of attendance for courses completed on 06/05/07, 06/12/07, 06/13/07 – missing licensee's name and all courses for the period ending June 30, 2005 – no proof submitted.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Sabrina M. Shirley-Aiken, AC 22314 - Ms. Shirley-Aiken is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007. She is deficient a \$200 fee, 43 total CPE hours for the period ending December 31, 2007 and supporting documentation for courses completed on 07/19/06 – missing sponsors signature, 12/29/07 – missing sponsor's name, licensee's name and completion date, 07/27/07, 10/12/07, 12/29/07 – missing sponsor's signature and CPE hours received, 07/26/07, 06/11/07, 06/12/07, 06/13/07, 06/18/07, 06/28/07, 07/06/07, 07/26/07, 08/21/07, 08/22/07, 09/18/07, 11/06/07, 12/21/07 – missing sponsor's name, sponsor's signature and CPE hours received and 08/06/07, 09/08/07, 01/13/07, 10/26/04, 11/30/04, 05/12/04, 04/22/05, 04/14/05, 11/30/04, 04/04/05, 04/14/05, 04/19/05, 04/26/0, 05/10/04 and 04/06/04 – does not verify attendance.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to extend the "delinquent" status of Ms. Shirley-Aiken license for six months in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Ruth K. Young, AC 9074 - Ms. Young is required to complete 280 CPE hours with 70 in accounting and auditing and 4 ethics for the period ending January 26, 2008 (June 30, 2008). She is deficient 40 total CPE hours with 10 in accounting and auditing for July 1, 2007 – January 26,

2008.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to allow Ms. Young an additional 60 days to complete the deficient CPE hours due to staff error.

IV. Consider requests from the following licensees to voluntarily relinquish their license.

<u>NAME OF LICENSEE</u>	<u>LICENSE</u>	<u>DISCIPLINARY ACTIONS</u>
Nunez, Charles T.	1934	no

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.

O'Rourke, Eugene A.	32231	no
---------------------	-------	----

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.

Taylor, Richard K.	2813	no
--------------------	------	----

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.

VI. **Firms**

10. Applications for Firms

III. Consider denial of CPA firm applications

A M Freeman III CPA PA	Deficient \$25.00 of the \$50.00 application fee; failed to meet requirements of 61H1-31.001(5).
------------------------	--

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

ACT Professional Services Inc	Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.
-------------------------------	---

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Accounting Services of Orlando Inc	Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.
------------------------------------	--

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter

of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Afsoon Quinlan

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Alene Garlick CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Alex P. Gross CPA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA also deficient a complete application; failed to meet requirements of 473.3101 (1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Alexis Accounting Inc

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Alwayne Burke

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Amory Bodin CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Ana Maria Wendelken

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA also deficient a complete application; failed to meet requirements of 473.3101

(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Angela J Lachman

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Anees Ahmad

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Angela D. Reeves-Perez, CPA MBA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Antonio J. Llizo

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Arthur F Bell Jr & Associates LLC

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA. Firm name misleading or deceptive; no CPA or non-CPA owner listed to represent "& Associates"; failed to meet requirements of 61H1-26.001.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Barry R. Stouffer PA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Beaches Accounting & Auditing

Deficient a complete application; failed to meet

requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Bell And Company PA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA. Firm name misleading or deceptive; no CPA or non-CPA owner listed to represent "& Company"; failed to meet requirements of 61H1-26.001.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Berry Dunn McNeil & Parker LLC

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA also deficient a complete application; failed to meet requirements of 473.3101 (1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Bertrand E. Higgins

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Blosky & Associates

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Bonnie Van Dyke

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Bosch Accounting And Tax Services Corp

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Brenda Lightfoot

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Bruce Arthur Lean CPA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

C Budde CPA PL

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Cafaro & Associates PA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Caminiti & Cogliati CPAs LLP

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Carlos Manzano CPA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA also deficient a complete application; failed to meet requirements of 473.3101 (1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Carlos R. Diaz Negrón

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Carmen Alvarez

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Carr & Associates

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Catherine M. Smith

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Celine Laflamme CPA Inc

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Charles Dennis Kalmbach IV

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Charles E Solak CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Charlie Hughes

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Christine Lang

Pursuant to 473.309 Florida Statutes firm does not list

a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Ciola & Associates CPA PA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

CJL Professional Accounting Services LLC

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Clara M. Tait, Certified Public Accountant

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

CO Leah Corporations

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Craig G. Cohen T/A Cohen & Co

Pursuant to 473.309 F.S. firm does not list a licensed Florida CPA. Also, firm name misleading or deceptive; no CPA or non-CPA owner listed to represent "& Co"; failed to meet requirements of 61H1-26.001.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Cuesta CPA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA also deficient a complete application; failed to meet requirements of 473.3101 (1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Curtis Henderson

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Cynthia A. Dondrea

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

D&E Accounting Tax Services

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Daniel Ford

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Daeyoung Park

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Daniel Ross CPA

Applicant failed to submit \$25 application fee.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Darlene S Stone

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Darrell E. Boyles CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

David A. Hoeller

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

David L. Moore

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

David M. Dilena

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA. Also deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

David W Parsons CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

David W Singer, CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

De Boer, Baumann & Company PLC

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA. Firm name misleading or deceptive; no CPA or non-CPA owner listed to

represent “& Company”; failed to meet requirements of 61H1-26.001.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Deemer, Davidson Prather PC

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Deloitte

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Deloitte & Touche

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Deloitte & Touche

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Deloitte & Touche

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Deloitte & Touche LLP

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Dennis A. North CPA LLC

Deficient a complete application; failed to meet

requirements of 473.3101(1) Florida Statutes. Also deficient \$125.00 of the \$150.00 application fee.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Dharma Martinez

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Diana Kangas

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Diana Rivera

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Donald Ingram

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Donald L Musselman

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Douglas Labrozzi

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Dyer Management & Consulting Group Inc

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Eddy Mourra PA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion

passed unanimously.

EFO Employees Inc

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA also deficient a complete application; failed to meet requirements of 473.3101 (1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Eli B Horowitz CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Eileen Kilday

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Ellen A. Brady

Applicant submitted a firm name that is misleading as to ownership of the firm.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Ellen Housman CPA PA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Eric Spunberg

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes and applicant submitted a firm name that is misleading.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Erica Elliott CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

F & G Services

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Felix Norman Roman

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Frisbie Accounting Service

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

GAO

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

GCS Tax & Accounting Service

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Gannon Consulting PC

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA. Also deficient a \$25 application fee.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Gardner & Associates PA

Failed to submit \$150 application fee.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Gerald J Ellithorpe Jr CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Godfrey Steve Statia

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Grant Thornton

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Gregg Conrad

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Gueldy Vil

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

HSK CPA PC

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Hanson & Co CPAS/Consultants

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Hayden T. Joseph CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes. Also deficient a \$25 application fee.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Hertzbach & Company PA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA. Also, firm name misleading or deceptive; no CPA or non-CPA owner listed to represent “& Company”; failed to meet requirements of 61H1-26.001

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Holcher CPA Group PA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes. Also deficient \$25 application fee.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Howard E. Cosner III CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Intellectual Insights and Strategies Co

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Internal Revenue Service

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Ira Silver CPA PA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA, as Mr. Silver's license is in delinquent status.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Irena Valka

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Isabel Blanco

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Island Tax Service

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

J & B Tax And Accounting Svc

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

JA Rodriguez CPA LLC

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes. Also deficient a \$150.00 application fee.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

J Richard Huckaby Jr CPA PA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA, as Mr. Huckaby's license is in delinquent status.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion

passed unanimously.

Jackson Hewitt Tax Service

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

James Johnston

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

James Rowe CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Jared J Burkardt

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Jess Stern CPA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

John E. Holland CPA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

John H Powers PC

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA. Also deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

John T. Fournier CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Jorge Vigo

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Jose M Vazquez

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Joseph D Miller Jr

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Joseph L. Lents

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Joseph R Willis CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Joseph Sardella CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Juliana W Kreul

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Julie Ethridge

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Julio Cesar Perez, CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Karen M Neely

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA. Also deficient \$25 application fee.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Karl Kapfhamer CPA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Kenneth E. Knoetgen

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Kerr & Kerr LLC

Deficient a complete application; failed to meet

requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Kerri S Cloud

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Kevin Benenfeld

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Kost Consulting LLC

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Kovachev Financial Services

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

KPMG

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

KPMG LLP

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Kyla M Taylor

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Lerner & Sipkin CPAs LLP

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Lisa Claire McKenna

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Lopez Levi & Associates PA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes. Also, firm name misleading or deceptive; no CPA or non-CPA owner listed to represent "& Company"; failed to meet requirements of 61H1-26.001.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

MA Wilson CPA LLC

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

MSW Beaches LLC

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Magers & Associates, LLC

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Maniar Miller & Wechsler CPA LLC

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes and evidence of current licensure for Raju Maniar.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Marcy's Financial Services

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Marden Harrison & Kreuter CPAs PA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Marline Cepoudi Duroseau

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Maritrans General Partner Inc.

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Marks Paneth & Sharon LLP

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Mary Anne Browne

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Mary Ann Deus CPA PC

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Matt Moler

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Michael Hudkins

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Michael E. Nawrocki

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Michele Ann Stanley

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Michelle Lynn Mandia

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Micro Informatica LLC

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Miller Mayer Sullivan & Stevens LLP

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

M'Lou A. Rossie CPA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Mister, Burton & Palmisano PC

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Morrison Tax & Bookkeeping Company

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Muhlstock & Associates CPA's LLC

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA. Firm name misleading or deceptive; no CPA or non-CPA owner listed to represent "& Associates"; failed to meet requirements of 61H1-26.001.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Musselman & Associates CPAS

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

MVP Consulting

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Mystic Spirit

Deficient a complete application; failed to meet

requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

NA Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

NA Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Navigator Financial Services LLC Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Nelson J Rivera Demolition Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Nestor Caballero CPA PA Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Nick Skargee Accounting & Tax Services Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Nilsa's Design Deficient a complete application; failed to meet

requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

NONE

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Norman R. Watson

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Obie W. Donaldson

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

O & M Business Consulting Inc

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Opperman & Associates PC

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA. Also deficient \$25 application fee.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Orlando A Campos CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Pamela L Harrison

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Pay Your Fare Inc

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Philip C Calvert

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Philip Steers CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

PriceWaterhouseCoopers LLC

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Priscilla A Williams

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Ramon Ortega

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of

withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable.
Upon vote, the motion passed unanimously.

Reed & Associates CPAS

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA. Firm name misleading or deceptive; no CPA or non-CPA owner listed to represent "& Associates"; failed to meet requirements of 61H1-26.001.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

RJ Bersch & Company LLC

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable.
Upon vote, the motion passed unanimously.

R. McNeill Rice II

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable.
Upon vote, the motion passed unanimously.

R Steven Aronica

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable.
Upon vote, the motion passed unanimously.

Richard A. Furman CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable.
Upon vote, the motion passed unanimously.

Richard D Orrock CPA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Richard S Lacour

Deficient a complete application; failed to meet

requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Richard Hoffman, CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Richard Latta

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Ritch Greenberg & Hassan PC

Failed to submit a licensed Florida CPA to qualify the firm.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Robert B. Thompson CPA

Applicant already a licensed CPA firm.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Robert Cooper & Co CPA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Robert C Green

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Robert W Knapp And Company Inc

Failed to submit a licensed Florida CPA to qualify to use 'And Company'.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion

passed unanimously.

Robert W. Tewes CPA

Deficient \$25.00 application fee and a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Roman Torres & Co PSC

Failed to submit a licensed Florida CPA to qualify the firm.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Ron E. Boyle CPA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Ronald L Loida

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Ronald N Silberstien CPA PLLC

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Schultheis & Panettieri LLP

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Scott Forrest & Company PLLC

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

SELF

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Shawn Duerr

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Shauna Wortinger CPA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA also deficient a complete application; failed to meet requirements of 473.3101 (1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Shelby Draper

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Sheree N. Gay, CPA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Sherman Judistir

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA. Also deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Shyam Kotwal CPA PA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Siguineau PA

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Simone Macca & Larrow LLP

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Solis

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Strike Datacom Inc

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Sue M. Melendi CPA PA

Applicant submitted a firm name that is misleading as to ownership of the firm.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Susan Inez Poskus CPA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Thomas Axmacher

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Thomas M. Mayer CPA

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Thomas S Mulryan

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Tiedmann & Associates

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Tiffany's Financial Services

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Troszak CPA Group

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Trudy A. Taylor

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Valuable Tax & Accounting Services

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA. Also deficient a complete application; failed to meet requirements of 473.3101(1)

Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Violette Management Consultant

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Walter Professional Group LLC

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Weaver & Martin LLC

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Wendy V. Perez

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

William R Higgins

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to authorize staff to send letter of withdrawal, if application isn't withdrawn; application will be denied, fees are non-refundable. Upon vote, the motion passed unanimously.

Won K. Yi

Pursuant to 473.309 Florida Statutes firm does not list a licensed Florida CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Wortzman Company

Deficient a complete application; failed to meet requirements of 473.3101(1) Florida Statutes.

14. Discuss Public Service Announcements.

This was an informational item.

15. Report from Assistant Attorney General, Mary Ellen Clark.

Ms. Clark thanked Board members for sending her to the Legal NASBA conference in March. She informed the Board that there was a lot of discussion regarding mobility, and that mobility may not be optional.

Ms. Clark let the Board know that there would be a conference on May 19, 2008 regarding examinations.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to authorize Ms. Davis to attend with the Division Director. Upon vote, the motion passed unanimously.

16. Consider Minutes from Committee Meetings:

December 4, 2007
January 8, 2008
February 19, 2008

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to ratify and approve. Upon vote, the motion passed unanimously.

17. Consider Minutes from Education Committee Meeting.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.

18. Other Business

Interim Secretary Chuck Drago, Chief of Staff; Charlie Liem, Acting Deputy Secretary Russo and Jean Whitton; Director of Finance and Accounting of the Department of Business and Professional Regulation were present by conference call for this item. Byron Shinn; Jim Thielen and Stam Stathis were also present.

Ms. Caldwell informed Board members that the House of Representative is considering eliminating the Division, moving the Board office from Gainesville to Tallahassee, and the elimination of three positions, including the Division Director for budgetary reasons.

Mr. Liem explained to the Board how this proposal came about, he stated that the House and the Senate have asked the Department what ways the budget could be cut. Mr. Liem said in this case the House asked if Real Estate or the Board of Accountancy moved to Tallahassee would there be a monetary savings. Mr. Liem said the Department felt that there would be a savings of \$500,000 a year in moving CPA office. Mr. Liem also stated that the Department wants to keep the same level of service that CPA's expect. Mr. Liem said he wanted the Board to be aware of what was happening and to open a dialog with the Board.

Mr. Puissegur asked Mr. Liem how the Board was funded, and since its trust funded, there really isn't a budget issue. Mr. Quinlan stated that the working base of the Board would be lost; staff with historical

knowledge would be gone. Mr. Liem said there would be an overlap of transition time to accommodate current staff to train new staff, and that the Department has a duty to be as efficient as possible. The Executive Director position would go to someone in Tallahassee that is an Executive Director for other Boards, the Board would receive a dedicated phone line, the investigation position would return to Regulations, and there would only be a need for a staff of three to process applications, and one management review specialist.

Ms. Green of the FICPA give a historical view of the Board, she informed the Board that in 1992 Governor Chiles saw the need; due to the nature of the profession to have a separate division. The office was located in Gainesville because the University of Florida had the only accounting program at the time in the state. Ms. Green stated that in 1999-2000 when the Department was re-engineering the Board staff was cut into half, so the Board is all ready working on a lean budget. She stated that there are other ways to cut cost, such as moving the Board to the University.

Mr. Shinn, former Board chair spoke, he asked Board to make their concerns known to the Senate, House, Governor and Secretary. Mr. Shinn stated the Board would loose the knowledge of the profession, if current staff is replaced. Mr. Shinn also stated the Board needs a full time Director, and CPA's don't want to depend on the Customer Contact Center for information. Mr. Thielen, former Board chair said that the uniqueness of the profession should be looked at not just the budgetary issues.

Ms. Anderson of the FICPA informed the Board that the FICPA had surveyed other states to see if their Boards were separate or under an umbrella. She said twenty four states are separate and those under an umbrella are unhappy with having to share their Director with other Boards.

Interim Secretary Drago told the Board that the Department wants to help where they can.

Mr. Quinlan stated that he hopes the Department will be open to the Board's suggestions.

Ms. Davis told Board members how honored she felt to have worked with Board members; Board staff and Attorneys. Ms. Davis congratulated Ms. Borders-Byrd for her appointment to the Board. Ms. Caldwell expressed the Board's gratitude for all that Ms. Davis has done as a Board member.

19. Consider deceased Florida practitioners

There was a moment of silence for those listed on Exhibit VII.

20. Future meeting dates

This was an informational item.

21. Adjourn

There being no further business the meeting was adjourned at 11:18 a.m.

Maria Caldwell, Chair

