

BEYOND THE NUMBERS

E-Newsletter from the Florida Board of Accountancy

WELCOME

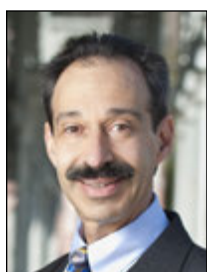


Roger Scarborough

“Welcome to the Florida Board’s E-Newsletter. The goal of the Board members and staff is to provide you with useful and pertinent information regarding the profession in our great state. As we approach the license renewal period, I am sharing some key points about the online renewal process and the corresponding continuing professional education requirements. I hope Florida CPAs find it helpful.”

- Roger Scarborough

Roger Scarborough joined the Division of Certified Public Accounting in 2019 after retiring from a successful 33 year career that included 10+ years as the Chief Financial Officer at Farm Credit of North Florida.



Steven Platau

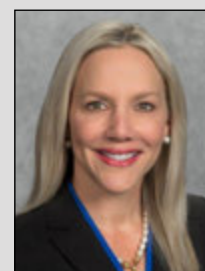
Thank you for taking the time to look through the Board’s new newsletter. Your Board staff has worked diligently to put together this new publication. We want to better communicate with our licensees. The aim is to provide quarterly updates to licensees via this electronic platform.

- Steven Platau

In This Issue

Secretary’s Message to Florida CPAs.....	1
Director’s Insight.....	2-3
The Chair’s Corner.....	4
Shelly Weir Aims to Take FICPA to New Heights.....	5-6
Disciplinary Issues.....	7
Meet the Board.....	8
New Licensees (Firm Permits and Individual Licensees).....	8-10

Secretary’s Message to Florida CPAs



Julie Brown

Since joining the Florida Department of Business and Professional Regulation (DBPR) as Secretary in February 2021, I have truly enjoyed hearing about the success stories of Florida’s businesses and professionals. I am honored to serve the people of the state of Florida as DBPR continues its pursuit to find ways to achieve operational advancements, increased efficiencies and optimal levels of service to you, our licensees. At DBPR, we strive to ensure we have a responsive agency that is a leader in addressing the trends and needs of the regulated industries and professions.

At the close of the 2020-2021 Fiscal Year, DBPR’s Division of Certified Public Accounting was responsible for the examination, licensing and regulation of 35,853 certified public accountants and 5,681 certified public accounting firms for a total of 41,534 licensees! The Division has made the timely processing of applications and efficiently conducting investigations their top priorities.

DBPR and the Division of Certified Public Accounting are here to serve you, so please do not hesitate to reach out if you have ideas or concerns to share. Our dedicated DBPR team works day-in and day-out to make Florida a great place to do business, and I am proud to be part of it.

BOARD MEMBERS

Steven Platau, JD, CPA Chair
William Blend, CPA Vice Chair

Brent Sparkman, CPA
Jason Lafser, CPA
Michelle Maingot, CPA
William Benson, CPA
Tracy Keegan
Shireen Sackreiter

BOARD STAFF

Roger Scarborough
Director

Rachelle Munson
Board Counsel

Danijela Janjic
Chief Attorney

Joseph Klein
Assistant General Counsel

June Carroll
Administration Team Lead

Angela Francis
Enforcement Team Lead

Karan Lee
Exams and Licensure Team Lead

BOARD WEBSITE

[http://www.myfloridalicense.com/
DBPR/certified-public-accounting/](http://www.myfloridalicense.com/DBPR/certified-public-accounting/)

NEED HELP?

All requests for publications, documents, forms, applications for licenses, permits and other similar certifications can be obtained by contacting the Customer Contact Center.

Roger Scarborough, Director
Division of Certified Public Accounting
240 NW 76th Drive, Suite A
Gainesville, FL 32607

Telephone: 850.487.1395
Facsimile: 352.333.2508

DIRECTOR'S INSIGHT

The License Renewal Process *by Roger Scarborough*

CPE REQUIREMENTS

CPAs must complete the required 80 hours of continuing professional education (CPE) by June 30 of their renewal year. Documentation of course completion should be retained in the event the licensee is selected for the CPE audit. The 80 total CPE hours must include at least eight (8) hours in accounting and auditing, four (4) hours of Florida [Board-approved ethics](#), and have no more than 20 hours in behavioral subjects.

The renewal process for a CPA includes paying the renewal fee and an attestation that the licensee satisfied their continuing professional education requirements. If you did not satisfy the CPE requirements, you may request a change in status to Inactive prior to the renewal deadline. A change to Inactive status is not a default process and requires action by the licensee.

Failure to meet the renewal requirements by December 31 of the renewal year will result in the license reverting to Delinquent status effective January 1 of the following year. Delinquent status licenses will revert to Null and Void after two years unless the license is reactivated or placed on Inactive status.

AUTOMATIC EXTENSIONS

Check your CPE due June 30. You can still comply!

There are two automatic extensions granted for Florida certified public accountants (Florida CPA) who do not meet the CPE requirements by June 30.

The first automatic extension ends September 15, provided the Florida CPA completes an additional 8 hours in Accounting and Auditing subjects. Therefore, the licensee would complete a total of 88 hours with at least 16 in accounting and auditing.

The second automatic extension ends December 31 provided the Florida CPA completes an additional 16 hours in Accounting and Auditing subjects. Therefore, the licensee would complete a total of 96 hours with at least 24 in accounting and auditing.

FALSE ATTESTATIONS

The Board strongly advises licensees who have not satisfied the CPE requirements, not to falsely attest their completion of the CPE requirements and renew their license in an Active status. These licensees are subject to discipline that typically includes makeup CPE hours, penalty CPE hours in an amount equal to the deficient hours, and substantial fines and investigative costs. The Board encourages licensees to change their status and renew in an Inactive status rather than falsely attest.

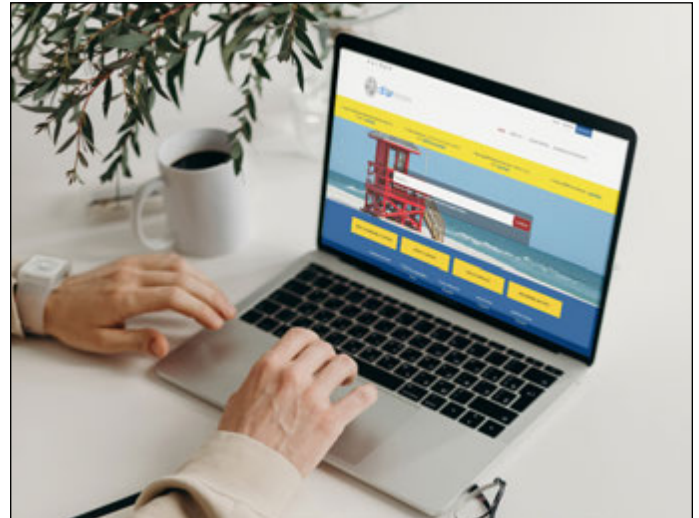
Note: An Inactive licensee cannot hold out as a CPA and cannot provide audit or attestation services.

REACTIVATION

A reactivation application is required if you are Delinquent or Inactive and want to renew and change your status to Active.

A licensee must complete an application to reactivate their license. There is a \$250 application fee. (Additional fees apply if your license is Delinquent or in a Null & Void status.) Reactivation requires completion of 120 total CPE hours to include thirty (30) hours in accounting & auditing and eight (8) hours in [board approved ethics](#). No more than 30 CPE hours may be in behavioral subjects.

The reactivation/change of status application can be obtained on the Board's website.



KEY POINTS



Florida CPAs are required to renew their license biennially (every two years).



Some licensees renew in odd years and others in even years. Firm renewals are in odd years only, making 2021 a firm renewal year.



The renewal cycle is from October 1 to December 31 of the year in which your license expires. Renewal notices are emailed during the last week of September. All renewal notices will be emailed to the last known address on file.



The Florida Department of Business and Professional Regulation no longer mails renewal notices.



It is **MANDATORY** for the licensee to keep up-to-date contact information with DBPR including a current email address.



The renewal link and detailed information on how to renew your license using your DBPR Online Services Account is in the green, Renew Your License tab on the homepage of the Board's website at: myfloridalicense.com/DBPR/certified-public-accounting/



Licensees can now print their license by logging into their secure online account with the Department. In addition to new licenses, this process allows licensees to renew online and print the license at their convenience, as well as print duplicate licenses as needed without paying a fee.

SUMMARY OF 7 BEST PRACTICES



1 If you change your email address or mailing address, notify DBPR.



2 Set a reminder on your calendar to submit your license renewal form and pay the fee.



3 Periodically use the Online Services to check the status of your license.



4 Keep copies of your CPE certificates of completion. Don't rely on your employer.



5 Complete a Florida Board-approved ethics course to satisfy the ethics CPE requirement.



6 If you submit a change of status request, follow up. Go online and check your status to make sure it processed. If it did not process, contact the CPA Division.



7 Remember, like your driver's license, you are responsible to satisfy the renewal requirements.

THE CHAIR'S CORNER

Your Board is working on several issues. Most challenging for the Board has been licensees who represent at license renewal that they have completed the biennial CPE requirements and cannot provide supporting documentation. Every reporting period, between five and ten percent of licensees are subject to a CPE audit. A significant number of audited licensees typically report that they completed the CPE; however, those licensees cannot produce documentation in the form of CPE Certificates to support their representation of completion.

As Director Scarborough noted in his column, the consequences of failing to provide documentation are significant. Since we are at renewal time for about half our licensees, if a licensee does not have supporting documentation, the Board recommends that the licensee elect Inactive status.

Toward improving compliance with the CPE mandated by law, your Board appointed a 100% CPE Compliance Task Force composed of members in industry, government, education, CPE sponsors, accounting firms, FICPA, AICPA, and two Board members. The task force has completed its work and will present its report to the Board in August. As the process within the Department moves forward under the direction of DBPR Secretary Julie Brown and Accountancy Division Executive Director Roger Scarborough, licensees will see improved opportunities to document completion of CPE. The goal of the process is to get CPAs to 100% compliance with statutory CPE.

Long-time (now former) Board member Dr. Martin "Bud" Fennema chairs the Education Committee of the Board and serves on NASBA's International Qualifications Appraisal Board, working to establish accords between NASBA and other nations for recognition of the CPA credential. Dr. Fennema, like several Board members, is active in NASBA, representing Florida in the na-

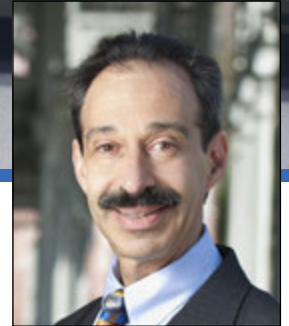
tional association.

The CPA Evolution project is moving toward a January 2024 launch. The CPA exam will take on a different look and feel with a three-part core focused on (1) Accounting & Data Analytics; (2) Audit and Information Systems and (3) Tax. In addition to completion of the three-part core, candidates must complete one of three discipline exams in (1) Business Analysis & Reporting, or (2) Information Systems & Controls, or (3) Tax Compliance & Planning. All successful candidates will receive the same CPA license, there will not be any specialization noted as part of licensure. Your Board is working on guidance and updates to implement the changes coming in January 2024.

On July 1, 2021 Senate Bill 616 introduced by Senator Joe Gruters, CPA, became effective. Changes to Chapter 473 regulating accountancy was supported through efforts of the Florida Institute of CPAs by Justin Thames with the assistance of Jennifer Green of Liberty Partners. The statute provides for CPE reciprocity for non-resident licensees holding licenses in states other than Florida; amends the ethics requirement to more specifically address Chapters 455, 473 and Chapter 61H1 of the Florida Administrative Code; and removes some barriers to licensees moving into Florida. Your Board is working on amendments to the Administrative Code to implement these statute changes.

Please let the Board keep in touch with you by keeping your email current at myfloridalicense.com.

-Steven Platau, JD, CPA
Chair, Florida Board of Accountancy



Steven Platau

Shelly Weir Aims to Take FICPA to New Heights

By Nick Menta, FICPA Creative Marketing Copywriter

Since arriving as the FICPA's new President & CEO in April, Shelly Weir has kept her focus on a single word: Elevate.

How do we elevate the CPA profession? How do we elevate the importance of the license? And how do we elevate our value proposition for each and every one of our members?

These are the big-picture questions Weir has made it her mission to answer. But after a year of transition for both the FICPA and the accounting industry, this much is certain:

"I am not here to step on the past," she says. "I'm here to build on a history."

Weir came to the FICPA this past spring from the American Hotel & Lodging Association, where she served as Senior Vice President of Career Development. She brings with her 20 years of experience working in the association world, after starting out as an unpaid intern at the Florida Restaurant & Lodging Association. That first week included membership-retention calls, a PAC fundraiser, and an apparent desire for more.

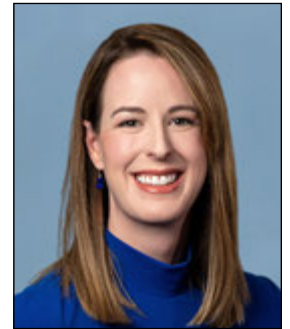
"Right from the start, I was hooked," she remembers with a smile. "I've never wanted to do anything else. I've always liked the idea of advocating on behalf of an industry and a profession. There's a sense that you're both protecting something and advancing. You're a lobbyist, a salesperson, an event coordinator – you get to do a little bit of everything on behalf of an entire industry. It's rare to be able to use multiple skillsets, and in this environment, you have to."

Weir worked her way through the FRLA ranks to eventually rise to State Director of Membership. In something of a foreshadowing, she was ultimately tasked with opening a new office in Orlando.

"From Day 1, I knew Shelly was special," recalls Weir's former boss Dan Murphy, the Senior Vice President of the FRLA. "She just 'gets it.' Her biggest strength is in listening to her members and stakeholders and in turn crafting solutions that will answer the needs of multiple parties."

Weir later took those talents to the American Hotel & Lodging Education Institute, creating and selling certifications, training and CPE to hotels, schools and state association partners. Once at AHLA, she led the charge to create a first-of-its-kind, industry-wide program to provide cost-free college degrees for hotel associates; she represented the hotel industry on multiple task

forces within the U.S. Departments of Education and Labor under Presidents Obama and Trump; she was appointed co-chair of the Presidential Task Force on Expanding Apprenticeship in the United States from 2017-2018; and in 2020, her work was recognized by the White House via the Pledge to America's Worker Presidential Award for outstanding career development.



Shelly Weir

It was her experience, along with her passion, that caught the eye of the FICPA's CEO Search Committee.

"When I met Shelly, I was immediately drawn to her enthusiasm and positivity," says Abby Dupree, chair of the Search Committee and past Chair of the FICPA. "She is an energetic individual with years of proven leadership experience. She understands the association industry, just as she understands the unique opportunities and challenges the FICPA faces in the coming years. She is excited about leading and launching change within our organization, and she is brimming with the creative energy that such a position requires."

"To use some of her own words: 'Now is the time for us to write a new chapter in the history the FICPA.'"

THE VALUE OF THE PROFESSION

"CPAs have never been more important than they are right now," Weir states with confidence – and with good reason.

Throughout the COVID-19 pandemic, CPAs and their professional organizations have been pouring over the small print in complex relief packages, lobbying the IRS for additional guidance and extended deadlines, and ultimately making sense of a rapidly changing landscape for clients desperately in need of reassurance and expertise. From the Paycheck Protection Program to the Employee Retention Fund to the CARES Act to the Restaurant Revitalization Fund, it's been CPAs reading, digesting and leveraging the fine print.

"I couldn't be more proud of our profession as a whole responding to the financial challenges brought on by COVID," says FICPA's 2020-21 Chair W.G. Spoor. "Whether you were in public accounting, industry, government – chances are you needed

[\(Continued on Page 5\)](#)

Shelly Weir Aims to Take FICPA to New Heights

(Continued from page 5)

assistance with the rules, regulations, grants, challenges and opportunities brought on by the financial impact of COVID.”

The key now is promoting that message both to prospective clients and prospective CPAs. To do so, Weir is looking forward to collaborating with the AICPA on a career-awareness campaign aimed at the general public, students, and employers. The campaign looks to expand respect for CPAs in the public consciousness, increase the number of young people entering the profession, and explain to employers the specific benefits of hiring a CPA.

“A licensed CPA demonstrates an advanced expertise in accounting through education, examination, and experience,” Weir emphasizes. “Rigorous licensure requirements ensure a CPA maintains competency in professional standards and adheres to a strict code of ethics. Licensure represents a true symbol of trust for any business, customer or client.”

THE VALUE OF THE LICENSE

As for why a student should be motivated to finish that fifth year and sit for the CPA exam, there is a demonstrable return on investment.

A January 2021 report from the Alliance for Responsible Professional Licensing and Oxford Economics found that “across all professions and occupations, licensing is associated with a 6.5% average increase in hourly earnings.” Specifically, minority engineers, surveyors, architects and CPAs can expect an 8.1% hourly wage increase relative to their non-licensed counterparts; women, similarly, can expect a 6.1% increase. That same study indicated that 65% of unlicensed accountants are women. Given the difference in wages and the fact that a growing number of CPA firms are offering “modified work arrangements to allow employees to integrate their personal and professional lives,” there’s a clear opportunity to make in-roads.

In addition to the awareness campaign, Weir is looking forward to partnering with Florida’s new Secretary of the Department of Business and Regulation, Julie Brown, promoting the value of licensure.

“A CPA license indicates to the public that an accountant has mastered the critical elements of the profession and successfully passed a rigorous examination,” says Brown.

“DBPR plays an important role in maintaining the value of CPA

licensure by ensuring CPAs and firms adhere to a strict code of ethics, high standards for continuing education and compliance with professional guidelines. We are eager to partner with the industry in furthering these edicts.”

THE VALUE OF THE FICPA

As CPAs have been standing behind their clients in the past year, the FICPA has been standing up for our members in Tallahassee. Florida’s recently wrapped up legislative session included the passage of a new Public Accountancy bill, clarifying “licensure by endorsement” requirements, allowing for CPE reciprocity, and ensuring our state’s Ethics course contains a majority of Florida laws and rules. The bill is the tangible result of the FICPA’s intangible lobbying efforts.

And it’s the vital work done by the governmental affairs team, combined with the FICPA’s best-in-class CPE, exclusive member benefits, and unparalleled networking opportunities, that make a meaningful impact on our members’ careers.

“We know about everything we do, but we need to make sure our members do, too,” Weir notes. “We want them to take advantage of everything we have to offer, and we want to craft those offerings around their specific needs.”

In her first few months, Weir has been on a whirlwind tour of member firms, building relationships, soliciting feedback and pledging the FICPA’s continued support. To better serve the FICPA’s diverse membership, she intends to launch a “deep-dive” survey, gathering important data to help chart a new path forward.

“We have to be able to address the needs of all our members – by age, by background, by industry, by firm size,” Weir says. “Our members’ active participation and feedback is going to directly influence our decision making. This is about balancing our past, our present and our future.”

It’s that outlook that makes Weir the right person at the right time.

“She is not afraid to tackle the tough issues or challenge the status quo. She is actually excited to do just that,” adds Dupree. “I think I speak for the entire search committee when I say that I am excited about the future of the FICPA with Shelly at the helm.”

Editor’s Note: This article originally ran in the Summer 2021 edition of Florida CPA Today magazine and has been reprinted with the permission of the Florida Institute of Certified Public Accountants.

DISCIPLINARY ISSUES

May Through June 2021 CPE VIOLATIONS

Statute 473.323(1) (h) through Rule 61H1-33.003 (1)(a) F.A.C. To obtain a Final Order of any individual listed, you will need to submit a request to GovQA at dbpr.state.fl.us/govqa/.

2019-018367	Matthew W. Bellinger	AC#39275
2019-005479	Alexander Chunev	AC#40936
2019-062362	B. Jeannette Dixon	AC#16960
2020-002407	Donald J. Fallenbaum	AC #29822
2019-057253	Mark Kekich	AC#39682
2020-002341	Garrett W. Klayer	AC#28746
2019-003206	Alan Richard Reposa	AC#16825
2019-005439	Gustavo Riveira	AC#26450
2019-005424	Misty Bleau Shepherd	AC#35691
2019-004859	Alberto Luis Vazquez	AC#37623
2019-004858	Alexander Vohden	AC#37288
2019-004850	Seth A. Woods	AC#42787

May Through June 2021 DISCIPLINARY ACTIONS

The following are summaries of Board actions based on Final Orders filed with the agency clerk for this time period.

2018-049097	Brian D. Barie	AC#50045
Statute:	F.S.473.323 (1) (h) through Rule 61H1922.001 FAC	
Violation:	Failing to comply with general standards of professional competence, due professional care, planning and supervision, and/or sufficient relevant data in connection with the 2016 audit and 2017 review of a condominium association's financial statements.	
Penalties	Reprimand, Pre-Issuance Review, CPE, Fine of \$1,000 and Cost.	
2018-046672	Kattell and Company P.L.	AD#64001
Statute:	F.S.473.323 (1) (h) through Rule 61H1922.001 FAC	
Violation:	Failing to comply with general standards of professional competence, due professional care, planning and supervision, and/or sufficient relevant data in connection with the 2016 audit and 2017 review of a condominium association's financial statements.	
Penalties	Reprimand, Probation, Practice Review and Cost	
2019-033981	KPMG/LLP	AD#39578
Statute:	F.S.473.323 (1) through 455.227(1) (f)	
Violation:	For having a license to practice the regulated profession revoked, suspended, or otherwise acted against by the licensing authority of any jurisdiction.	
Penalties	Reprimand and Cost	

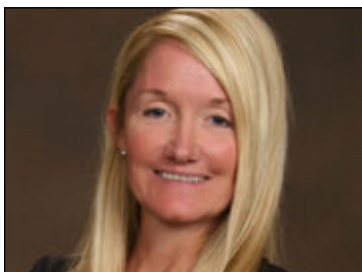
MEET TWO BOARD MEMBERS

Steve Platau is a professor of accounting at the University of Tampa's John H. Sykes College of Business, where he has served on the faculty since 1984, including two appointments as department chair spanning more than a decade. His teaching has been focused on tax, auditing and financial accounting along with the legal and ethical aspects of financial transactions.



Steven Platau

Platau has been on the faculty of the National Judicial College teaching judges nationally since 1996. His teaching has been honored with multiple awards including Outstanding Discussion Leader and Outstanding Educator Awards from the Florida Institute of CPAs. He has presented nearly 2,000 continuing education programs in 48 states and Puerto Rico.



Tracy Keegan

Tracy L. Keegan most recently served as president, chief financial officer and director at BankFlorida, a \$90 million franchise in Jupiter, Florida, that recently sold to a private investor. Prior to joining BankFlorida, Keegan was executive vice president, chief financial officer and corporate secretary for Atlantic Coast Bank and Atlantic Coast Financial Corporation (ACFC), a position she held from March 2015 through the company's sale to Ameris Bank in May 2018. With close to 30 years of experience, Keegan has held significant senior executive officer and director roles in her career and has extensive experience in starting, recapping and growing financial organizations from the de novo stage to more than \$6 billion in assets. Having served as director, president, chief financial officer, chief operating officer and chief administrative officer, she has run all aspects of banking, including finance, accounting, treasury, planning and analysis, information technology, human resources, operations, retail, marketing and credit administration. Keegan also has deep experience with public company franchises, including IPOs, as well as turning around troubled/failing financial institutions.

Among her many community service relationships, Keegan has served on the Board of Directors for Broward Partnership of SE Florida and PACE. In addition, in 2014 Governor Rick Scott appointed Keegan to the Florida Board of Accountancy, where she most recently served as Chairman. Keegan holds a Bachelor of Science degree in accounting.

New Firm Licensees - April 1, 2021 - June 30, 2021

ABRUZZO ACCOUNTING LLC
 ACCOUNTING AND TAX CONSULTANCY, LLC
 ACCURATE CPAS AND ASSOCIATES, PLLC
 ALL LAW ACCOUNTING, PLLC
 CLEARWATER CPA, LLC
 DANIEL S KUSHNER CPA
 DOSSANTOS & MACHADO LLC
 EFPR GROUP FLORIDA, CPAS, PLLC
 ELEVATED CPA, LLC
 GOULD & LEFFEW, P.A.
 GRAND ACCOUNTING INC.
 HARDING BELL INTERNATIONAL, INC.
 HENRY O. EDEOGU
 JERRY MAKRIS C.P.A., P.A.
 JOHN FLYNN & ASSOCIATES, P.A.
 JOHNSON MESSAL BRISTOW PLLC
 JUSTIN KIM CPA, P.A.
 KIT THOMAS, CPA
 LEGACY TAX ADVISORS, INC.

MARIE TOROSSIAN CPA, PLLC
 MARKO CPA SERVICES, LLC
 MICHELLE BARRERA CPA
 NINA L SMITH, CPA, PA
 NXTSTEP CPA, PA
 OREN GULASA CPA SERVICES CORP
 PAUL S. STEPLER P.A.
 RANJEET KOIRALA CPA PC
 RPR TAX ADVISORS, LLC
 SAMUEL RAMIREZ CPA, PA
 SAUNDERS ACCOUNTING GROUP, LLC
 SCHOOL CHOICE CPA & ASSOCIATES, LLC
 SEASIDE ACCOUNTING, LLC
 SILVA SOLUTION CPA, LLC
 SKIBA & COMPANY CPA'S LLC
 ST. JAMES ACCOUNTING AND TAX LLC
 SUSANNA BUHLER, C.P.A., P.A.
 TRISHA M. FLOYD CPA LLC

Congratulations to New Individual Licensees - April 1, 2021 - June 30, 2021

ADAMS, ELLEN TAYLOR
 ALEXANDER, ETHAN JAMES
 ALMEIDA GONZALEZ, DANIEL
 ALRED, KAITLYN DANIELLE
 AMATO, ANDREW RYAN
 ANDERSON, TRISTIN ROBERT
 ANDRETTA, JOSEPH LOUIS
 ARRENDELL, RAMON
 ARROJO, YUSLEIDY
 ASPINALL, ARIEL CHRISTEN
 BAGHDADI, RUTH ANN
 BARLETT, TORRANCE JOHN
 BATIANIS, KELLI ANN
 BAUM, MICHAEL AVERY
 BEATRICE, JOHN ANTHONY
 BEHRENS, IAN
 BERTRAND, KATRINA
 BIRTA, ELIZABETH MARIA
 BONE, KRISTIN NOEL
 BONOMO, EMILY ROSE
 BORGES, JULIO E
 BORLOVAN, VALERIU DAN
 BOUCHER, DAVID HENRY
 BOYLE, JEFFREY
 BROWN, JUNKO SENSUI
 BROWN-HANNA, DAPHNE DIANE
 BRYANT, ANNE JACQUELINE
 BUDHOO, NAMISHKA
 BUZBY, EMILY ELIZABETH
 CALVO, LUIS ALBERTO
 CARSON, CASEY LEE
 CARSON, THERESA MARIE
 CARTWRIGHT, SCHARRAD KRISTOPHE
 CESAR, BRIDGET
 CHARITOS, ALEXANDER
 CHENG, GEORGE
 CINTRON, ALEXANDRA NICOLE
 CLARK, ROBYN LYNN
 CLARKE, KIANA MARISSA ELIZABETH
 CLEMONS, RYAN MR
 COHEN, JONATHAN BEN
 CORRADO, MARK ANTHONY
 CROSBY, MADISON K
 CURA, GABRIELA HILBERO
 CUTSHAW, JAMES LOWELL
 CWIK, BETH M
 DALEY, THEODORE JOSEPH
 D'ANGELO, CHARLES EDWARD
 DANIEL, KEITH A

DE LA CRUZ, JOSE MANUEL
 DEINER, CHARLES JACK
 DELLA PORTA, MATTHEW JAMES
 DENNIS, MARGARET LORETTA
 DEPUTAT, OKSANA SOPHIA
 DEROSA, JONATHAN ANTHONY
 DI BARI, JULIA
 DISHER, DESTINEE
 DIXON, JOSHUA
 DOUGET, CAROL LEE
 DUBINSKY, BRUCE GORDON
 DUNHAM, JAMIE LEE
 EASON, LISDANNE
 EGG, EDWARD RYAN
 EISENMAN, TRENTON
 ELTON, TAYLOR LYNN
 ENGLAND, RYAN
 EVERHART, ALEXANDRA
 EWING, JOHN DAVID
 FELL, AARON
 FERNANDEZ, JOY ANN
 FIEBECK, CHRISTINA MARIE
 FLYNN, JOHN J JR
 FOURNIER, MARCEL
 FRANK, LEE R
 FROWENFELD, STEVEN ARTHUR
 GABAY, OFIR
 GADWAY, GRANT THOMPSON
 GAILLARD, MEGAN L
 GASCHOTT, ADAM JOSEPH
 GELABERT, MARIA FLORENCIA
 GEORGE, MARILYN ANN
 GEWARGES, EKATERINA A
 GIRALDO, PAULA
 GLEZMAN, JENNIFER LYNN
 GOPMAN, NATHAN
 GRENIER, JOSHUA
 GUARDADO, LEONARDO ALFONSO
 GUERRA, NATHALIA MARCELA
 HANIFF, AHMAR
 HARDEN, ANGELA DAWN
 HARRIS, JEAN RITA
 HAYES, DANIEL JOSEPH
 HECHEVERRIA, JENNIFER
 HENDREY, JEFFREY BRYAN
 HENRIQUES, ROBERT
 HERSEY, MICHAEL ANDREW
 HOWARD, JENNIFER L
 HUANG, TIANCHENG

HUFSTETLER, ALEJANDRO GABRIEL
 HUGO, DANIEL WILLEM
 IEM, STEVEN
 IRVAN, JORDAN
 JACKSON, CYPRIANNA
 JAFFER, MOHAMED
 JIRIK, KEVIN
 JOHNSON, BROOKE TAYLOR
 JOHNSON, KATHLEEN DREANO
 JOHNSON, KYLE BARNETT
 JOHNSON, RYAN DANIEL
 JOHNSON, SAVANNA ROSE
 JOHNSTON, BRITTANY LAUREL
 JONES, CONNOR
 JONES, MICHAEL JOHN WESLEY
 JOSEPH ALEXANDER, SABRINA FANET
 KARAISMAILIOGLU, JENNIFER ANN
 KELLY, REBECCA WYCHE
 KERSEY, DOUGLAS LAMAR II
 KIRBY, ROBERT J
 KLEIN, GREGORY ERIC
 KUZJOMKIN, ANTON
 LADAS, KAROLYN A
 LANCIOTTI, PAUL A
 LANE, CANDICE MARIE MASCOLO
 LAZZARO, JOSEPH JOHN III
 LEACOCK, DONALD CHARLES
 LEBENNS, JAMES BRIAN
 LEE, SAMUEL
 LI, LIANG
 LI, WEI
 LIND, KATHLEEN
 LLEWELLYN, CHRISTOPHER MCKAY
 LOCONTE, JOHN R
 LOEFFLER, ARTHUR LEONARD
 LONG, KAREN E
 LUFT, NICOLE
 LUO, BAO Y
 LYONS, GAVIN CONWAY
 MACCHIONE, PETER
 MAISANO, MONTY WAYNE
 MAMELSON, STEPHANIE
 MANN, ANALISE ASPEN
 MARCHAND, DEVANN
 MARCOS, EMMANUEL
 MARLIN, MELISSA
 MAYHUE, KAYLA M
 MAZIUK, SEAN ROBERT

(Continued on Page 9)

Congratulations to New Individual Licensees - April 1, 2021 - June 30, 2021 (Continued)

MCCRAW, MICHAEL A	RAMBO, DAVID AUSTIN	SUSLOV, SERGEI
MCTMAHON, FRANK A	RAMRATTAN, TOTARAM	SUSSMAN, JONATHAN TYLER
MCMULLEN TRUONG, LIEN THI MY	RAYE, DONNELL LAMORRIS	SWANK, NOELLE MARIA
MCMURTRY, JESSICA A	REGAN, ADAM JAMES	TANG, ZHENHUA
MEDINA-JIRON, SCOTT	REIMER, MELISSA BETH	TAYLOR, ROBERT CRAIG
METZ, DANIEL SCOTT	REVELL, ALEXANDRA MARIE	TELLEZ, RICARDO DARIO
MILLER, MEGAN RACHEL	RICH, STEVEN R	TERNIKOVA, OLGA
MILLER, RYAN LEE	RICKER, MICHAEL J	THEOLOGOS, MITCHELL JAMES
MILLER, STEWART DOUGLAS	RIDDLE, DYLAN GARRETT	THOMAS, TONY JOSE
MIRCHANDANI, NADINE ANN	RISPLER, ZACHARY MICHAEL	TRESTER, SEAN GREGORY
MITCHELL, JUANITA L	ROACHE, DEBORAH	TYSZKA, ADAM PIOTR
MONOSIET, HEATHER ANN	ROBINSON, THERESA G	TZIKAS, NICOLE LEIGH
MONTORRO, EDUARDO PEDRO	ROJAS, CARLA G	UNDERWOOD, KEVIN
MOORE, ELIZABETH DEANN	ROMER, DESAREE SHANTELL	VAIL, EMILY ELIZABETH
MOORE, JASON ROBERT	RUIZ CANAL, ANDY	VALLE, ISABEL EMERALD
MOORE, KAILEIGH	RUPANI, HEENA	VAN DYKE, EDWARD JAMES
MORA, CARLOS EDUARDO	RUSH, ROBERT CHRISTOPHER	VARGAS, MARIA PAULA
MORAN, WILFREDO	RUSHING, VANNA J	VASILE, CHRISTOPHER
MORELL, FRANCES	RYALS, RACHEL MOSES	VELAZQUEZ GUEDEZ, JANETH CAROLINA
MULROE, MICHAEL G	SACHAKOV, SAMANTHA OLIVIA	VILLANUEVA, MAURICIO ENRIQUE
MURPHREE, KEVIN CHASE	SANZONE, MORGAN ELIZABETH	VINCENT, ANDREW LANDRUM
MURRAY, KYLE RICHARD	SAUNDERS, DUSTIN CHRISTOPHER	VORA, CHANDNI
NAGLER, TRACY S	SAVAGE, KAYLA MARIE	WALCZYK, DAVID JEROME
NG, CHUN MAN	SCHERER, JEFFREY CHRISTOPHER	WALLIN, ELIZABETH
NGUYEN, VAN THITHANH	SCHICHTEL, NATALIE	WALLS, BRENT TAYLOR
NICHOLS, STEPHANIE ANN	SCHWAB, LINDSEY MICHELLE	WANG, MEI
NICOLOFF, CHADWICK MICHAEL	SCHWARTZ, BENNETT L	WANG, XIAO
NIXON, JOSHUA DEREK	SCHWARZ, JOSEPH DAVID	WARREN, CHRISTINA DALE
NOYES, CHRISTOPHER PAUL	SCHWELLER, DANIEL THOMAS	WEIDER, OLGA
O'GRADY, DIANA CRISTINA SOTO	SCOTT, JILL KATHLEEN	WHITE, JAMES C
O'HARA, JOSHUA SETH	SEPULVEDAFERNANDEZ, MONICA PATRICIA	WHITE, THOMAS HUDSON III
O'HARA, NATALIE MICHELLE	SEYMOUR, MATTHEW	WILLIAMS, CARRIE CAMPBELL
O'NEILL, THOMAS	SIO, CHENG	WILLIS, JULIANN MARIE
ORTIZ, DIEGO LUIS	SKIDMORE, VICKI ELAINE	WILSON, CHASTITY K
PARZYNSKI, MELISA	SLOAN, JOSHUA MICHAEL	WISHARD, SAMUEL THOMAS
PATEL, AKASH B	SMALLEY, GREGORY JOSEPH	WITT, JEFFREY EDWARD
PATEL, MACKENZIE	SMART, ERIN INEZ	WOODS, JEFFREY
PAUL, JOSEPH HARRISON	SMITH, BRYCE STEVEN	WRITT, BARRY
PEARSON, ANDREA MARTIN	SMITH, CHRISTOPHER	WYSOCKI, LAWRENCE
PENALVER FERNANDEZ, KARLA	SMITH, DARRELL ANDREW	YATES, ERIC
PEPIA, KOBY ALAN	SMITH, JELAIN	YI SONG, SU
PEREZ, JOSE ANGEL	SMITH, THOMAS EDMUND	YOUNG, GREGORY JAMES
PEREZ, NELSON PEREZ	SMITH, TRAVIS TODD	ZALNERAITIS, KELLY NICOLE
PICKENS, KIMBERLEY ANNE	SOUTHALL, KIMBERLY CASEYANN QUICK	ZANDSTRA, DOUGLAS WILLIAM
PLESKO, SUMMER	SOVERO, SEBASTIAN	ZEIDAN, MAGED ELSAYED
PORTELLO, JACQUELINE VIRGINIA	SPARGER, ANDREW RYAN	ZERTUCHE, SAMANTHA JOYCE
POWELL, STACY ANN KEISHA	SPEAR, MATTHEW ANTHONY	ZYLSTRA, JONATHAN M
PUGLIESE, ANTHONY JOSEPH	STOREY, ALYSSA A	
QUINONES, ALEJANDRO LUIS	SUAREZ GARCIA, LUIS ORLANDO	