

BEYOND THE NUMBERS

Second Quarter 2023 E-Newsletter for the Florida Board Of Accountancy

THE CHAIR'S CORNER: Mid-Year Update

Well as we all know it's been a hot summer. We certainly hope everyone is using their summer to stay cool and catch up on some well-earned vacation time. We also want to take a moment to share with you what your Board of Accountancy has been up to. This year is really turning out to be a busy one. Following are some of the key issues all licensees should be aware of as they will impact your license renewal and the CPA profession overall.

CPE Reporting Portal

The most immediate item is the CPE reporting portal. The portal has been up and functioning since January 4, 2023. All even-year reporters are now required to report their CPE utilizing the portal. At the June Board meeting, the Board of Accountancy Director reported that only 10% of even year licensees have utilized the portal to upload their CPE documentation. While there is no requirement to upload the documents prior to July 31, 2024, waiting to the last minute to get familiar with the portal reporting process is not advisable. We encourage all licensees to utilize the portal early and often. Remember, you will not be able to renew your license next year if you have not reported all of your CPE as required by Section 473.312, F.S.

NASBA's Request for Exam Extension

The next significant issue for the Board to address is National Association of State Board of Accountancy (NASBA)'s request to extend the time for license candidates to pass the CPA exam.

Currently, the rules require that all four parts be taken and passed using a rolling 18-month period. The current 18-month period begins on the date NASBA releases the scores for the first part of the exam taken and passed by a candidate. As reported to the Board at the June meeting, it appears that approximately 20 states had either taken formal action or were considered to be on board with extending to 30-months, on a permanent basis, as the time required by candidates to pass all four parts of the exam. While the Florida Board did not take specific action on this, there was a lively discussion with the focus being on license portability. You can anticipate the Florida Board will address this item and most likely take formal action sometime this year.



William Blend, CPA, CFE

Board's Annual Workshop

The Board held its annual workshop in June. At that workshop, the Board addressed several issues that included updating various rules surrounding the CPE reporting tool. A lively discussion of the 150-hour education rules for licensure was held. The Board, along with input from the FICPA, discussed the continued pipeline shortage of CPAs and potential ways to improve that. Finally, a discussion was held regarding the fact that currently there is no route for a licensee in good standing to utilize the CPA designation in any form other than that of a current active licensee. This status requires payment of the renewal fee and related CPE hours be completed and paid on a bi-annual basis. As long-standing members of the profession move into a new phase in their lives and may not want to stay in an active licensee status, they remain proud of their lifetime profession. Without a legislative change there is no ability for these professionals to identify as a CPA in any form. Therefore, if you think there should be an ability to identify a person as say, a retired CPA, we suggest that you reach out to the FICPA and encourage them to bring this to the attention of the Florida legislature.

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Director's Message

The 2022–2024 CPE re-establishment period recently crossed the half-way point. That is significant because it is the first reporting period requiring use of the new DBPR CPE Reporting Tool. The Board requested that I determine how many active CPAs whose licenses expire December 31, 2024, had used the system at this point. Our research showed approximately 10% of that group had input some hours and uploaded proof of completion. In response to this information, we attempted to email that group and encourage the active license holders to begin using the system.

Roger Scarborough At this point, I am reminded of the saying, “No good deed goes unpunished.”

I acknowledge our first email was light on information and the email recipient list incorrectly included inactive licenses. I apologize for those mistakes. We sent out two follow-up emails. One to inactive license holders apologizing for our mistake. Another message was sent to the active license holders, explaining our intent was simply to remind and encourage CPAs with licenses expiring December 31, 2024, to begin using the reporting tool, why we sent this notice at the half-way point (the 10% usage figure), and most importantly, that the normal CPE reporting period ends June 30, 2024, for that group.

Based on the 600+ responses we received, I want to share some additional insight into the new CPE Reporting Tool. Given that the CPE re-establishment ending June 30, 2025, is now open, this information will be helpful to all active Florida CPAs. First, I have recommendations for first time users:

- I recommend you set a goal to input three courses in your first session. Before you start, combine the three certificates of completion into one PDF document on your computer. Then, when the system prompts you to upload your proof, you will have this document ready to upload.
- I recommend only three courses in your first input session because the system does not have a SAVE feature. It has a SUBMIT feature.

In each input session, you must:

- 1) Log into your DBPR Online Services account
 - 2) Select Report Continuing Education
 - 3) Confirm your current contact information
 - 4) Key the course details
 - 5) Upload your proof of completion
 - 6) Select SUBMIT
 - 7) Complete the AFFIRMATION and SUBMIT again
 - 8) Wait 24 hours and return to the system to verify your input
- Do not misinterpret SUBMIT to mean you are submitting all the CPE required for renewal. It simply means to submit the information you have input in this session.
 - The same concept applies to the AFFIRMATION. You are simply affirming that you:
 - o have uploaded proof of the courses you input to that point,
 - o understand you are still required to maintain your records for two years after the re-establishment period, and
 - o understand that falsification of any information may result in administrative action.

I hope you find this information helpful, and I encourage you to get familiar with the new system and not wait, thereby jeopardizing the renewal of your license.

As a resource, here is a link to DBPR's Division of Certified Public Accounting:

[Certified Public Accounting – MyFloridaLicense.com](https://myfloridalicense.com)

If you have questions about the CPE Reporting Tool, you are strongly encouraged to email:

cpa.reportingtool@myfloridalicense.com

BOARD MEMBERS

William Blend, CPA Chair
Brent Sparkman, CPA Vice-Chair

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Jason Lafser, CPA
Michelle Maingot, CPA
William Benson, CPA
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Shireen Sackreiter

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Director

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Katie Pareja
Chief Attorney

Samantha Ceres
Senior Attorney

Kevin Brown
Administration Team Lead

Danielle Collins
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



Jason Harrell Named FICPA Chief External Affairs Officer



Jason Harrell

The Florida Institute of Certified Public Accountants (FICPA) is pleased to announce that Jason Harrell has joined the FICPA as Chief External Affairs Officer.

Harrell is stationed at the FICPA Governmental Affairs office in Tallahassee and will direct all aspects of the FICPA's public policy, advocacy, governmental affairs and regulatory efforts. He will serve as the liaison to the Florida Department of Business and Professional Regulation and Florida Board of Accountancy and will be responsible for all advocacy-related external communications and campaigns aimed at increasing the value of the CPA license.

"I'm extremely honored to join the FICPA as its new Chief External Affairs Officer," Harrell said. "I understand the important role CPAs play in our economy, and I welcome this incredible opportunity to represent the organization and the profession in Tallahassee. I look forward to working with the FICPA leadership team and accounting professionals across the state to promote the profession and further grow our legislative advocacy program."

"Advocacy is at the core of what we do at FICPA. Jason's rich experience in public policy and governmental affairs make him a perfect fit for the FICPA," FICPA President & CEO Shelly Weir said. "After our extensive search to fill this role, it was Jason's expertise, professionalism and enthusiasm that truly stood out. I am excited to work alongside him as we continue our efforts to protect and promote the CPA profession in Florida."

Prior to joining the FICPA, Harrell served as Director of Government Relations for the Florida Court Clerks & Comptrollers (FCCC) since 2018, leading five successful legislative sessions for the FCCC's in-house advocacy program. He also previously served as budget and communications director of the Clerks of Court Operations Corporation.

Harrell served in the Florida House of Representatives Majority Office as deputy staff director under former speakers Will Weatherford and Steve Crisafulli. He also served in the Governor's Office of Policy and Budget and in the Office of the Chief Inspector General.

Harrell holds a master's in public administration (MPA) and a bachelor's degree in economics from Florida State University.

2023 CPE VIOLATIONS

Statute 473.323(1)(h), F.S., 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. <http://www.dbpr.state.fl.us/govqa/>

April 21, 2023

Case # 2020-036307	Madge A. Brown	AC 13206
Case # 2020-000887	Ann M. Vickers	AC 15052
Case # 2019-053162	Trudy Wade	AC 50071
Case # 2021-010183	Margie E. Meyer	AC 23422
Case # 2020-038111	Craig S. Perry	AC 18429

June 22, 2023

Case # 2022-016579	Patricia R. Davis	AC 34933
Case # 2021-024023	Brandon E. Adler	AC 46775
Case # 2021-012342	Harry Macaulay	AC 10645
Case # 2022-048695	Justin Z. Mace	AC 48124
Case # 2020-016990	Gerald L. Mayerhoff	AC 36000
Case # 2022-016598	William M. Diamond	AC 3028

The following are summaries of action taken by the Board.

To obtain a Final Order of any individual listed you will need to submit a request to GovQA <http://www.dbpr.state.fl.us/govqa/>

April 21, 2023

Case # 2020-013291	David G. Dreslin	AC 18347
Statute:	473.323(1)(j)	

Violation: Suspension or revocation of right to practice in front of any state or federal agency, including the PCAOB

Penalties: Revocation and costs

Case # 2019-046017	Alan Heide	AC 17568
Statute:	473.323(1)(j)	

Violation: Suspension or revocation of right to practice in front of any state or federal agency, including the PCAOB

Penalties: Revocation and costs

Case # 2020-009886	Andrew W. Sharshan	AC 50673
Statute:	473.323(1)(j)	

Violation: Suspension or revocation of right to practice in front of any state or federal agency, including the PCAOB

Penalties: Reprimand, fine, cost and completion of four (4) hour Ethics Course and eight (8) hours of Accounting and Auditing Course

New Firm Licensees - April 1, 2023 - June 30, 2023

.SOLVED. CPA RESULTS LLC
 ACCOUNTABLE CONSULTING, PA
 ALLEN & WILSON CPAS
 ALLIANT ACCOUNTING CORP
 ANTHONY M CONSTANTINO, CPA, LLC
 AVL CPA FIRM, LLC
 BRYAN DEES, CPA, P.A.
 BUSINESS TRANSITION SPECIALISTS, LLC
 CJA CPA, P.A.
 DANIEL DOWELL, CPA, P.A.
 DAWN RANGHEL & ASSOCIATES, LLC
 DELANEY CPA LLC
 GREATRIVER CPA SERVICES, LLC
 H&Y TAX ADVISORS, LLC
 HAROLD SIMON CPA, LLC
 HIGBORN CPA, LLC
 IA AUDIT, INC.
 INGWER, ALAN N
 JOARDER ACCOUNTING SERVICES LLC
 KIMBERLY BRUNA, CPA, P.A.
 KLUTH ACCOUNTING & TAX SERVICES LLC
 LA MANNA & GOODMAN CPAS PA
 LEGATE CPA LLC
 MARK MOROWITZ CPA
 MICHAEL BALTER, CPA, P.A.
 MICHAEL IOSUE, CPA, P.A.

MICHAEL NAPARSTEK, CPA, P.A.
 MICHAEL REILLY, CPA, P.A.
 MOISES ARIZA, CPA, P.A.
 MONTE GORDON CPA, P.A.
 MOONLIGHT FINANCIAL SOLUTIONS, PLLC
 NET AMOUNT LLC
 PALENCIA CPA LLC
 PATRICIA HAMILTON, CPA, P.A.
 PWC US BUSINESS ADVISORY LLP
 PWC US GROUP LLP
 R.L. STEVENS, LLC
 S. GORDON CORPORATION
 SCHILLINGCPA, INC.
 SCOTT EDMISTON, CPA PLLC
 SCOTT R CHICHESTER CPA
 SNT & ASSOCIATES LLC
 SPC CPAS AND ASSOCIATES LLC
 TAD M. JOHNSON, CPA
 THOMAS A. MENCHINGER, CPA, LLC
 TRIUMVIRATE CAPITAL TAX LIMITED LIABILITY COMPANY
 VALENTIN HEANEY LLC
 VIRGINIA BIGBIE
 VTB ACCOUNTING & ADVISORY INC.
 WAYNE A GOULD CPA
 XANTHOS CPA LLC

Congratulations to New Individual Licensees - April 1, 2023 - June 30, 2023

ABRAHAM, MERCY M
 AGUILON, HANSEL
 AKEN, LEE ROBERTSON JR
 AKERMAN, MARTIN ANDRES
 ALBURY, LEANNE MARIE
 ALDRIDGE, CAMERON
 ALLBERY, WHITNEY GRACE
 ANDERER, MATTHEW
 ANDREWS, KELBY ALLEN
 APTAKER, PERI ANN
 ARYAI, BRIAN S
 AUSTIN TONU, TATIANA
 AVILA DE LIZAUR, MARIA BEGONA
 BACON, AMY MARIE
 BACON, NORMAN F III
 BAGBY, RHONDA ROARK
 BAILEY, MAXWELL PATRICK
 BALIGA, JOHN FRANCIS JR

BANNISTER, ERROL JOSEPH
 BARCENILLA, JUSTIN
 BEATO, JENNA LYNN
 BEATTY, KRISTIN KELLY
 BECHTEL, BRICE MCKOWN
 BECKLES, PAYTON SERENA
 BELLINA, JENNIFER LYNN
 BERG, DYLAN ROBERT
 BERRY, OWEN
 BISHOP, HUGH CLEVELAND
 BOODHOO, NICHOLAS STEPHEN
 BORDONES GARCIA, LUIS ALEXANDER
 BORI, ELDO DAMIAN
 BOTWINICK, KENNETH SCOTT
 BOWYER, DAVIS HENRY
 BRADLEY, JOEL
 BRANCA, ZABRINA CHRISTINA
 BRANCH, DANIEL BERNICE

BRITO, AUSTIN MICHAEL
 BROWN, COLLIN GAREY
 BUNSI, MATTHEW PERRY
 BURNS, DANIELA
 BUZOIANU, GIULIANO
 CABRERA, JUAN IGNACIO
 CABRERA, NAOMI DE LA CARIDAD
 CANTRELL, GEOFFREY PATRICK
 CAO, KATHLEEN MY DUNG
 CARTER, JULIE
 CASTERLINE, JASON EVANS
 CAULFIELD, LINDA M
 CHAMPAGNE, HENRY MICHAEL III
 CHANG, MICHELLE
 CHOOFAIAN, GARY
 CHRIQUI, YOSEF Y
 CHUHRAN, KEITH

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Congratulations to New Individual Licensees - April 1, 2023 - June 30, 2023

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CLAYTOR, DAVID WAYLAND
COATES, JENNA WILLIS
COFFEY, CHAD MCKAY
COMEAU, STEPHANIE MARIE
COONAN, RILEY ANNE
COSALAN, DEA MIA AMOR BASTIAN
COSTELLO, SHANNON ELAINE
CRUISE, ELENI
CRUZ, TY
CYRANA, MICHAEL
CZAK, CAYLI A
DANIEL, DAVID WENDELL
DANIELS, JOHN GEORGE
DAVIS, STEPHANIE ANNE
DENNING, JEFFREY SCOTT
DERMAN, ALEXANDER MILES
DESANTIS, ANGELA R
DIAMOND, GREGORY
DIAZ, ALEJANDRO A
DINEEN, CLIFFORD JAMES
DUFFY, ANTHONY G
DUNNETT, NICHOLAS JOHN
EBURI-LOSOHA, MANUELA
ENGLEHART, LEAH
ENGLISH, WILLIAM JOSEPH
ERCOLANO, LUIZA MICHELLY
ERRO, GREGGORY JOSEPH AARON
EVANS, AARON GENE
EXUM, SCOTT THOMAS
FAUSTIN, YVENS
FAYBUSOVICH, MARIA
FERRARIS, GREGORY NICHOLAS
FINE, LINDA S
FINK, ANNA M
FITZSIMMONS, KELLE
FONDAHN, DARREN
FORBES, CARLTON DEHANEY
FORMAN, MATTHEW
FOWLER, SAMANTHA MICHELE
FRANCISQUE, JACKSON
FREEBERSYSER, NICOLE
FREEMAN, DOUGLAS
FRIEDMAN, MITCHELL STEVEN
FROMETA, ANDY MARLON
FUSSELL, ANQUENTIN R

GABBERT, REBEKAH MARY
GALBMILLION, YEVGENIY
GALIOTO, CHRISTOPHER MICHAEL
GALLAGHER, MICHELLE FRANCES
GAO, SONG
GARCIA GONZALEZ, PATRICIA
ESMERALDA
GARRIDO, CARLOS ALBERTO
GARTLAND, ALEXANDER J
GASPARD, SEBASTIEN HENRY
GAULIN, DAVID E
GAUNDER, SIERRA MARIE
GEYER, DANIEL JOHN
GLASS, DONNA MARIE
GLAZE, REAGAN M
GOTTSCHALK, ANDREW FRANKLIN
GRISWELL, CLAUDIA REBECCA
GUERRIER, JESSICA
GWIN, ANNA KAYE
HALFAKER, TYLER JACOB
HALPERN, MATTHEW W
HAMILTON, ANDREW JOHN
HANLEY, MICHAEL THOMAS
HANNA, NABIL
HARING, AMY LYNN
HARTLEY, MICHAEL ROBERT
HEFFERNAN, KAITLIN ANNE
HEINTZ, ALEXANDER
HENDERSON, MARK CHRISTOPHER
HENDRY, TASMIN
HERNANDEZ, MARLENE
HICKEY, HANNA
HOAG, THEODORE BRADLEY
HOLE, JAMES WILLIAM
HONSA, RICHARD LYLE
HOWELL, RICHARD GLENN
HUSSAIN, SYED SAADAT
IHRKE, KAITLYNN ASHLEY
INGRAM, KAILEY INESSA
ISTATIA, ROBERE JOSE MANUEL
IVANOVSKY, DANIEL GREGORY
JAMKHU, LAUDAN
JANISH, NICHOLAS JAMES
JENKS, KYLE JOSEPH
JENNEVE, JORDAN ROBERT

JOLLUCK, ASHLEY
JOO, YOUNG IL
JULIAN, CHANDLER BLAKE
KERSEY, ROBERT HUGH
KHILNANI, KARUNA SURESH
KOBBE, KAITLIN
KOLBIARZ, MARCIN MARIUSZ
KOSSEN, REBECCA RENEE
KOSTER, CHEYENNE
KOUYIALIS, NICHOLAS KYPROS
KOVATCH, JOHN EDWARD
KROVICKA, JULIE CHRISTINE
KUKHARENKO, IRINA
LACKMAN, CAROLINE GRACE DEARING
LANGAN, OLIVIA
LAWRENCE, KIMBERLY ANNE
LEAHY, HANNAH MADISON
LEE, HANNA
LEOPARD, ANDREW JEMISON
LEVINE, VICTORIA JESSE
LEVINSON, GARY S
LEVY, KATHRYN
LIPP, JEFFREY MATTHEW
LIU, YINGZI
LUPINDO, NIKITHA MERCEDES
LYON, KRISTOFER
MAGNUSON, ERIC JAMES
MANTOVANI, CHRISTOPHER CARMINE
MARTA, ADINA MADALINA
MASIDLAUSKAITE, LAURA
MASYUK, YULIANA
MCCALL, CAMERON TYLER
MCDIRIMID, ANDREW JOSEPH
MCKAY, ROBERT ALAN
MCLEOD, BRIAN RICHARD
MILLER, BRIAN P
MILLWARD, KATHERINE JEANNETTE
MOOGALIAN, KIMBERLY RUTH
MOORE, NATHAN JOEL
MOZO, JOSIE
MULLIN, BRIAN
MYERS, MORGAN
NGUYEN, TYLER PAUL
NIEVES, SHELSEA

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Congratulations to New Individual Licensees - April 1, 2023 - June 30, 2023

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O'BRIEN, ANDREW THOMAS
OCASIO-CRUZ, SHEILA IVELISSE
OCON, GIANCARLO
ODELL, MICHAEL
OJEDA, ANDREA NICOLE
OLENDER, NATALLIA
OLIYNYK, NADIYA
ORCHARD, ABBEY ROBERTS
O'REAR, NOLAN PATRICK
ORNELAS-PEREZ, ALICIA
OVADIA, ADAM
PACHECO-MERCADO, JEAN CARLO
PADRON, DANIEL A
PANDEY, ANKIT
PARRISH, REID EDWARD
PATEL, DARSHAN MILAN
PATEL, NIDHI
PATEL, SONIYA
PECK, MARY CROSSON
PEET, JAMES
PFIZENMAYER, TIMOTHY
POZO, ANAIS ELIZABETH
PRESCOTT, VICTORIA
PUGLISI, EMILY RUTHE
PULVER, LAUREN RACHEL
REDDICK, KATHRYN
REESE, KATHERINE
REH, ANTHONY AARON
REIBER, RICHARD G
REIS, JOHN RICHARD
REISTERER, BRANDI
REDA, ANTONINA KATHERINE
RICHARDS, CARLEEN T
RIVERA, PAUL ALEXANDER
ROBINSON, ELLIS DEE
ROETS, BRIAN ALAN
ROJAS, ESMERALDA
ROSALES BARRIOS, KAREN
ROSATO, MICHAEL JAMES WRAY
RUCI, ANI

RUDOLPH, DANIELLE MARIA
RUIZ, RAMON ALEXANDER
SADASIVAN, DEEPTHA
SALERNO, KRISTINA
SAPONARA, MATTHEW
SARKIS, CIGORNEY
SCARPINATO, DANIEL LAWRENCE
SCHIMCHAK, NICOLE LYNN
SCHMELING, DONALD LUCAS
SCHUBERT, NOAH A
SCHUETZ, KWANCHANOK
SCHULTZ, CASEY NICOLE
SCUDESE, FRANCIS PAUL
SELLS, CAROL A
SENIOR, NICHOLAS ALWYN
SGARLATO, MIA ROSE
SHAPIRO, BETH RUBENSTEIN
SHORT, NOAH ROBERT
SHUMATE, DOUGLAS ALAN
SHUMSKY, JULIA
SICHER, ANA BORNACELLI
SIGMAN, JULIA RACHEL
SKINNER, WILLIAM RICHARD
SORTO, JOSHUA S
SPEIGHT, WILLIAM GARY
STARCK, CAROLINE JENNY
STETTLER, JOEL EVAN
STEWART, JACOB WESLEY
SUAREZ, JORGE ANTONIO
SZWED, CAROL LYNN
TABAKOV, ILYA
TESNIARZ, DAVID ALAN
TOMLINSON, DANIEL
TORRES, LYMARLY LYNETTE
TRIOLO, KATHERINE EMILY
TROYANOWSKI, GRANT
TUNNERMANN, REYNALDO
TYLER, BRANDON JAMES
UDOWYCHENKO, JENNA L
VALDES-RECIO, ANDRES LEONARDO

VALERA FERRER, MARIA DE LOS AN-
GELES
VANLOO, GWEN MARIE
VINIAR, JEREMY RUSSELL
VINSON, MADELINE
VITTUCCI, GIULIA
WADA, HIROMI
WADSWORTH, BRITTANY
WALD, JORDAN
WALDON, WILLIAM WALTER JR
WALKER, KADEEM ONIEL
WALLACE, KELLI ECKERT
WALLACH, SOFIA D
WASHINGTON, CHRISTPHOR
JA'MARION
WATTERS, JULES DIANA
WEBER, MARK S
WESTERMAN, RICHARD
WEYMER, DONALD CHARLES
WILD, DENNIS M JR
WILK, DEAN
WILLIAMS, BRIAN ALLEN
WILLIAMS, KORRI LETICIA
WILLIAMSON, GARY LEE
WILSON, JEFFERY HARDEE
WINTER, ILONA BRONIA
WISEMAN, JAMES DANIEL
WONG, KEVIN
YAGLE, DYLAN
YANG, FERNANDA FENGCHU
YOUNG, REBECCA LYNNE
ZERVIS, JAMES LEE
ZOPATTI, LAUREN ANNE