

BEYOND THE NUMBERS

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

THE CHAIR'S CORNER: SEASON OF THANKS, PRAISE AND REFLECTION

As we near the end of 2023, it feels right to give thanks and praise to everyone who helped make this year a smooth one for me as your Board Chair. It's also a good time to reflect on the things we accomplished and consider what's on the horizon.

Thanks and praise are appropriate for the Board of Accountancy and legal staff for a job well done. They accomplished so much on a tight budget with limited resources. More importantly, they do so without a complaint. Their commitment and dedication to our profession ensures proper licensing activities including exam requests, license renewal, CPE reporting, and includes evaluating reciprocity requests, investigating numerous licensing violations, preparing for and participating in various committee meetings, preparing for and participating in Probable Cause Panel and Board meetings, and more.

So, I know I can speak for all 2023 Board of Accountancy members, by giving a big thanks and praise for the great job performed by Roger, Kevin, Rachelle, Katie, and all of the support staff at the Board and within the Office of General Counsel!!

A huge thank you as well to my fellow Board members! All of you give your personal and professional time to help keep our profession one that the public can continue to place its faith

and trust in. We have dealt with many serious and challenging disciplinary issues as well as issues impacting the regulation of our profession this year. In each case, it's clear that you have been outstanding in your professional approach to these issues by always keeping the public's and profession's best interests at the forefront of your decision making.

To all the licensees as well as our friends at the FICPA who go about their work every day representing our profession and providing the highest quality service to the public, thank you! While the Board doesn't interact with the vast majority of licensees, you can be assured that our decisions are made knowing each of you is fulfilling your duty as a CPA in the best interest of the public.

Like most year-end wrap ups, we will close the Chair's Corner with a quick recap of the Board's major accomplishments this year. The CPE reporting portal is now fully operational. We encourage all even-year licensees to utilize it and provide productive feedback to Board staff. The new 30-month rule was approved this year. This approved timeline for completion of the CPA exam is anticipated to help exam participants navigate completion of the exam. This type of rule has been adopted by the majority of states, and it hopefully will be one way to address the national CPA shortage. This year was full of various discussions and input related to the CPA shortage issue by the various interested parties, state societies, educational institutions, NASBA, CPA firms and the public. The Board will continue to provide support where we can to help address this issue.



William Blend, CPA, CFE

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THE CHAIR'S CORNER: SEASON OF THANKS, PRAISE AND REFLECTION

We will do so with the goal of maintaining appropriate competency standards and protection of the public interest. All Board members continued to be active on various committees such as CPE, Education, Clay Ford Scholarship, as well as doing various public outreach activities.

The most important issue on the short-term horizon for Florida licensees is getting to know the new CPE reporting portal. Especially important for those who are even-year CPE reporters, please do not wait until June 2024 to utilize the new CPE reporting portal. Remember, the deadline for uploading your CPE will be July 31, 2024 (without the automatic extensions). If too many licensees wait until the last minute to get familiar with the portal, you can imagine the potential issues that will cause! Enjoy your year-end and may your holidays and 2024 be blessed with goodwill, health and fortune!

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Meagan Camp

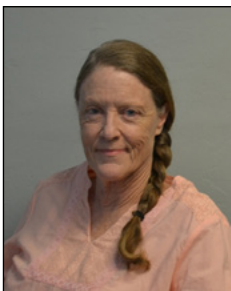
Spotlight: New Continuing Professional Education Committee Member

Meagan G. Camp has been working in public accounting for approximately 12 years and is currently an Audit and Assurance Senior Manager based out of the Tallahassee office of Purvis Gray & Company, LLP. She provides auditing and related attest and non-attest services to a wide variety of clients. Meagan specializes in local governments and quasi-governmental entities, public utilities and utilities cooperatives, Florida County school districts, not-for-profit organizations, and for-profit businesses.

Meagan earned her bachelor's degrees in both accounting and finance from Valdosta State University's Harley Langdale College of Business Administration in 2011. She is licensed as a Certified Public Accountant in Georgia (2015) and Florida (2019). She is also a member of the American Institute of Certified Public Accountants (AICPA), Florida Institute of Certified Public Accountants (FICPA), and the Florida Governmental Finance Officers Association (FGFOA).

Meagan has served on multiple FICPA committees, including Women in Leadership, Young CPAs, and State Legislative Policy. She regularly presents Continuing Professional Education courses in the areas of CaseWare software products usage and optimization, electric cooperative accounting, grant compliance, GASB Standards updates, implementation and application, and computer-assisted auditing techniques and software utilization.

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Paula Watkins

Employee Spotlight: Paula Watkins Administrative Assistant

Paula Watkins is an Administrative Assistant I for the Board of Accountancy. As a receptionist the past six years, she strives to provide excellent customer service. Paula's personal attributes of kindness and compassion are used every day helping people. She attended Florida State University and received a B.S. degree in elementary education. Paula also attended Appalachian State University and received a B.S. degree in recreation management and has worked for 5-star resorts. She managed the Library Circulation Department at the University of Florida Levin College of Law, Legal Information Center for 10 years.

In her spare time, Paula enjoys collecting antiques and art, and spending time on her farm with her animals, a horse, mini-donkey, pig and two dogs.

BOARD MEMBERS

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

Steven Platau, JD, CPA
Jason Lafser, CPA
Michelle Maingot, CPA
William Benson, CPA
Caridad "Carey" Vasallo, CPA
Tracy Keegan
Shireen Sackreiter

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Director

Rachelle Munson
Board Counsel

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/>

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



Henderson Joins Governmental Affairs Team



Lauren Henderson

The FICPA is pleased to announce that Lauren Henderson has joined our Advocacy Team as Deputy Director of Governmental Affairs.

Henderson is stationed at the FICPA Governmental Affairs office in Tallahassee, assisting Chief External Affairs Officer Jason Harrell in executing the Institute's strategic advocacy goals. She serves as part of the FICPA's in-house lobby team and assists in all aspects of promoting and advancing the FICPA's legislative priorities and strengthening the Institute's relationships with legislators and their staff.

In addition to her work at the Florida Capitol, Henderson will generate timely legislative and political communications assets, support the development and growth of the Florida CPA/PAC and enhance the FICPA's connections with key stakeholders and state agencies.

"It's an honor to join the FICPA and to play a key role in representing members throughout the state," Henderson said. "I look forward to bringing my experience to an impressive and respected institution and to working alongside Jason Harrell as we protect and promote the CPA profession in Florida."

Henderson brings nearly a decade of legislative experience to this role. Prior to joining the FICPA she was the legislative director for Cynergy, LLC, a Tallahassee political consulting firm, assisting individuals and organizations in conducting business with governmental agencies. She has worked on political campaigns for high-profile candidates – including Jeb Bush, Mitt Romney, Rick Scott, Mary Thomas, Steve Southerland and Jim Messer – and was named to Florida Politics' 30-under-30 list of rising stars.

Henderson is a graduate of Florida State University with a bachelor's degree in political science and English.

"Lauren has spent her career deftly navigating the legislative process," Harrell said. "She arrives at the FICPA with a wide variety of relationships, extensive political experience and a depth of legislative knowledge that will keep our members' interests at the forefront during Florida's Legislative Session."

2023 CPE VIOLATIONS

Note: All final orders were filed between July and September of 2023.

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/>

August 23, 2023

Case # 2022-012393	Jennifer L. Bonenfant	AC 29544
Case # 2022-017815	Gary J. Frohman	AC 14626
Case # 2022-018771	Pam Husen	AC 33800
Case # 2022-011955	Michael Liguori	AC 37137
Case # 2022-029654	Allan E. Mesia	AC 50784
Case # 2022-017830	Susan E. Offenbauer	AC 35598
Case # 2022-011063	Diana J. Shahinian	AC 27539
Case # 2022-011955	Scot J. Zgura	AC 25569

September 18, 2023

Case # 2022-020261	Maria M. Lopez	AC 28697
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September 25, 2023

Case # 2022-015327	Philip E. Blake	AC 2857
Case # 2020-036284	John H. Bumgarner	AC 7504
Case # 2020-036313	Douglas C. Campbell	AC 11048
Case # 2020-036338	Daniel J. Chechele	AC 15937
Case # 2021-024045	Cleiton Del Castillo	AC 44356
Case # 2020-036372	Dennis L. Fuller	AC 18042
Case # 2020-038119	Adalina J. Perez	AC 15646
Case # 2020-038096	Alan R. Segaloff	AC 28000964
Case # 2021-015487	Jeanenne M. Teed	AC 32470
Case # 2022-015545	Toan Tran	AC 35876
Case # 2021-026038	John Wielgolinski, Jr.	AC 51563

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/>

August 23, 2023

Case # 2022-057778	Randall A. Lenz	AC 10303
Statute:	455.227(1)(t)	
Violation:	Failure to report conviction, guilty plea, or plea of nolo contendere to the Board within 30 days	
Penalties:	Voluntary Relinquish	

Case # 2022-005141	Robert N. Newman, CPA, PA	AD 70567
Statute:	473.3125(4)	
Violation:	Failing to be enrolled in a peer review program while conducting audits after January 1, 2015	
Statute:	473.323(1)(g)	
Violation:	Committing an act of fraud or deceit, or of negligence, incompetency, or misconduct in the practice of public accounting	
Penalties:	Revocation, fine, and costs	

Case # 2023-011485	Donald Royce	AC 53735
Statute:	455.227(1)(t)	
Violation:	Failure to report conviction, guilty plea, or plea of nolo contendere to the Board within 30 days	
Statute:	473.323(1)(k)	
Violation:	Performance of any fraudulent act in any jurisdiction while holding a license to practice public accounting in this state	
Statute:	473.323(1)(g)	
Violation:	Committing an act of fraud or deceit, or of negligence, incompetency, or misconduct in the practice of public accounting	
Penalties:	Revocation, fine, and costs	

September 25, 2023

Case # 2020-019378	Erica L. Brown	AC 51273
Statute:	473.323(1)(g)	
Violation:	Committing an act of fraud or deceit, or of negligence, incompetency, or misconduct in the practice of public accounting	
Penalties:	Voluntary Relinquish	

New Firm Licensees - July 1, 2023 - September 30, 2023

ACCOUNTING & TAX FIRM, LLC
 ANTHONY PAPA CPA PLLC
 ARDENT CPA, INC.
 BECKLES & CO. INC.
 BETTERS ACCOUNTING, LLC
 BUSINESS VALUATION CPA, LLC
 CALKINS HEHL RAFKO CPAS PLLC
 CBS FINANCIAL OF BOCA, CPA, PA
 CHRISTINA MCKENZIE CPA PA
 CIRO BUTTACAVOLI, CPA, P.A.
 DALE F MORRISON, PA
 DAMAS TAX ADVISORS LLC
 DARK HORSE CPAS
 DAVID POPARAD, CPA, P.A.
 DONNA BROWN DELONG, CPA
 FORENSIC CPA AND CONSULTING SERVICES PLLC

GLADSTONE, STRUM & COMPANY, PLLC
 IS ADVISORY, LLC
 JEFFREY KURTZ CPA LLC
 JEREMY R VINIAR CPA PA
 JG CPA & ADVISORY, P.A.
 JOSHI CONSULTANCY SERVICES LLC
 KSF CPA SERVICES, LLC
 LIBERTY ADVISORY, LLC
 LOUISA L. RUSSELL, CPA, LLC
 MATTHEW S. JOSEY, CPA, P.A.
 MILLER BROWN OHM INC.
 NEXT LEVEL TAX & ACCOUNTING CO.
 PAUL W KEMP PLLC
 SAMUEL & ASSOCIATES LLP
 SILVER BOAR, LLC



Congratulations to New Individual Licensees - July 1, 2023 -September 30, 2023

ABATI, CATHERINE A
 AGUILAR, ANTONIO J
 ALLAN, BRETT CHRISTIAN
 ALLWINE, THOMAS EDWARD
 ANDERSON, CONNOR DONNELL
 ANDROS, KATHERINE ALEXIS
 APPEL, AUSTIN PHILIP
 AROYO, MICHAEL
 AVERY, RYLEIGH GRACE
 BAKOTIC, COLE DAVID
 BARCENAS, KEREN
 BARNETT, WILLIAM J
 BARNICHTA, ALEJANDRO RAFAEL
 BARRETT, MADISON LYNN
 BARWICK, MELINDA E
 BELLINA, ANDREA G
 BERNIER, JEAN HENRY III
 BETHEA, KENDRA LATIFAH

BHIM, ANNALISA SHEENA
 BOBROVETSKI, JENNIFER
 BOGUTSKY, PAUL HAROLD
 BOUTTON, DAVID JOSEPH
 BOVA, MATTHEW
 BOWEN, JOSHUA KEITH
 BOYCE, CAROLINE
 BRIGGS, KELLY
 BRYAN, SHAMAR D
 BULLARD, DERRICK LAWUN JR
 BYFORD, KENDRA
 CAMPOS, PAOLA ANDREA
 CAO, TU HUU THANH
 CARABALLO, OLMEDO
 CARDINI, DANIELLE
 CARDOSO, ALEXANDER ANTONIO
 CARRIGER, KILE M
 CASCONI, JAMES CARLO

CASTLE, LEIGHTON HUME ANTHONY
 CENTI, SHARIELLE CAMINS
 CHANG, CAMERON
 CHOATE, ABIGAIL KAY
 CHRISTIANA, THOMAS MARK
 CICALI, NICOLE BRIGATI
 CIMBAL, JAKE ERIC
 CLARK, BRANDI LEEANN
 CLAUDIO RODRIGUEZ, JOSE ANTONIO
 COKER, KEVIN A
 COLSON, JEREMY RANDALL
 CONNER, RONNIE JAMES
 CORNEJO CASTELFORT, JOSE JAVIER
 COSTA BRANDAO, LETICIA
 CUNEO, MARK ALLEN JR
 CUTRERA, KATARZYNA A
 DACANAL, BRYAN

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Congratulations to New Individual Licensees - July 1, 2023 -September 30, 2023

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DAVIS, ALYSON ROSE
 DEAUTRIELL, NICOLLE ALEXIS
 DOHERTY, ROBERT JOSEPH
 DOMINGUEZ, ORLY MARINA
 DONELLON, ANDREW PATRICK
 DONNELLY, ANDREW SCOTT
 DONNELLY, CLAIRE MARIE
 DOWDLE, KYLE RYAN
 DOWNEY, VICTORIA
 DRYER, LAWRENCE S
 DRZATA, LUKE MICHAEL
 DUDLEY, DYLAN MICHAEL
 DUFF JR, THOMAS RICHARD
 ELCOCK, ELRA FRANCEL
 ELLIOTT, AMANDA DYAN
 ELSTAK, ROSA MARIA
 ENGLAND, BRUCE EDWARD
 ESCARRA, KRISTINA
 ESPINAL, KELVIN
 ESTEVEZ, AMANDA MARIE
 EUGENE, ACHELEY JESSICA
 FEINSTEIN, MARC BRADLEY
 FERNANDEZ, ALEJANDRO ENRIQUE
 FERNANDEZ, ELIZABETH MARIE
 FIEDLER, JACQUELINE ELIZABETH
 FILIS, CLEO COSTANDINA
 FIRELINE, KRISTI ANNE
 FITZGERALD, ROBERT
 FLAX, KENNETH
 FOLBERG, KENNETH SOLOMON
 FOUSEK, KAYLEE MARIE
 FREDIANI, NICHOLAS VICTOR
 FRONTERA, NICHOLAS JOHN
 FUERST, RYAN GREGORY
 GALLINARO, ANDREW STEPHEN
 GARCIA VALLARTA, CELIA MARIA
 GASSMAN, JONATHAN L
 GASSMAN, STEFANIE GREENBERG
 GEAN, ABRAHAM
 GEDULD, ZACHARIAH SETH
 GEORGE, PHILLIP VON
 GEORGIU, CHRISTOPHER

GHAWI, MARIA
 GOFFENA, SAMUEL SCOTT
 GOMEZ, KIMBERLY
 GOMEZ, SOFIA VICTORIA
 GONZALEZ SANCHEZ, JULIO ANDRES
 GONZALEZ, LUZ MARI
 GOOD, CLAIR EUGENE GENE
 GOODMAN, AVERY MARGARET
 GOSPODINOV, LYUBOMIR TIMOTEEV
 GOTTFRIED, MATTHEW RYAN
 GREEN, HUNTER
 GRIFFIN, REBEKAH EA
 GRUVER, LEVI P
 GUERRERO, ANDREW PAUL
 HAGGER, CHAD MICHAEL
 HALL, CHRIS
 HAMILTON, KWAME ABEBE
 HAMRICK, MARGARET WILLIS
 HANDA, TARUN
 HANKIN, NOAH BRONSON
 HART, DANA L
 HARVARD, JOEL WYMAN IV
 HECKEL, RYAN MONTGOMERY
 HEEG, SARAH ANN
 HEJDA, MILAN JR
 HENTON, TINA KATHLEEN
 HERNANDEZ, ALENA MARIE
 HILLER, MICHAEL J
 HONEYCUTT, SARAH PAIGE
 HUDGENS, RANLEIGH FAYE
 HUDSON, CHARLENE FRANCES
 JARVIS, ELIZABETH CHRISTINE
 JASSMOND, DAVID A
 JIMENEZ, SARAH MARIE
 JOHNSON, JASMINE KAMBRIA
 JOLLOW, ADAM
 JONES, EMERY ADAIR
 JONES, KATHERINE ELIZABETH
 JOTKOFF, RYAN PHILIP
 KAPLAN, ALEKSEY
 KEMP, PAUL WILFRED
 KHMELEVSKY, KONSTANTIN LEONID

KIM, HANNAH AJUNG
 KING, ABBY MADISON
 KINGSTON, JORDAN NICOLE
 KO, WENDY WANG
 KOGAN, JULIA
 KOHLHAGEN, ROBERT DAVID
 LACERRA, BRIANA MARIE
 LANCELLOT, JAIME ELIZABETH
 LANGSTON, AUSTIN TAYLOR
 LEACH, AUSTIN MICHAEL
 LENHART, TYLER PHILLIP
 LEVY, TYLER JORDAN
 LEWIS, BRANDON J
 LEYDON, CHERYL L
 LIVINGSTON, DANIELLE
 LLOREN, MIKHAELLA
 LOAIZA, BRIAN
 MAIA SALDANHA, SILLAS
 MAJOR, KATHRYN GERALDINE
 MANGUSO, ZOEY
 MANUEL, REBECCA A
 MARIN, JULIA ADELINE
 MCCABE, SHAWN JOSEPH
 MCGUAN, BARBARA JEAN
 MCMANUS, MELANIE CHRISTINE
 MENDEZ-LOPEZ, GADYMEL
 MESSINA, CAMILA
 MIELE, MICHELLE LAROSE
 MILAZZO, SAMANTHA LYNN
 MILLARES, BIANCA MARIE
 MILLER, KAREN L
 MITCHELL, ABIGAIL LOUISE
 MIZRAHI, ARIEL
 MORA, ALEXANDER MANUEL
 MORGAN, KELLY MARIE
 MOSSERI, TAMMY
 MOTARJEME, DAVID MARK II
 MOULTRIE, TAI LEAH
 MUELLER, MARTIN LEE JR
 MURPHY, THOMAS E
 NARAIN, SHIVANNI STACY

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Congratulations to New Individual Licensees - July 1, 2023 -September 30, 2023

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NARENDRA, VYJAYANTHI
 NASH, MEGHAN MARIE
 NETTESHEIM, JOEL GERARD
 NGUYEN, AMY C
 O'KEEFE, KAYLA NICOLE
 O'NEAL, KENDAL WAYNE
 OWEN, REGAN CARMACK
 PALENZUELA, CARLA MARIA
 PARISEAU, JOSEPH
 PARRIS, MARGARITA CARMEN IRINA
 PARVARDEH, HOSSEIN
 PENA, RYAN PAUL
 PEREZ, LEONEL ADOLFO
 PEREZ, YESLIN
 PESKO, KAREN DIANE
 PETERMAN, WYATT
 PETERSON, LANDON RASEAN
 PFLUCKER, LAURA PAMELA
 PHILLIPS, ROBERT
 PICONE, MICHAEL A
 POLOMSKY, BARBARA
 PONCE, DANNA G
 POPKIN, WENDY BARLIN
 POSTHUMA, NATHALIE FRIEDRICH
 PRADO, LISBETE
 PRADO, LISETTE
 PUGH, HEATHER RONE
 PURVIS, TEBBI JEAN
 RAMIREZ, JESUS JR
 RAY, WILLIAM
 REGISTER, OWEN HAMP
 REISTERER, JOSEPH
 REPETTI, JOHN ROBERT
 REYES CASTILLO, MARCEL
 RICHARDS, DAVID JOSEPH

RICHARDSON, ROBERT III
 RIES, CHRISTOPHER JAMES
 RIVERA, CARIDAD
 RODRIGUEZ, BRYANNA DENICE
 ROESSLER, MADISON LEIGH
 ROIZ, JOSHUA ALEXANDER
 ROSS, DWAYNE
 ROWARS, VICTORIA JEAN
 RUTH, TYLER
 RYAN, MIKAELA
 SAAVEDRA, LISSET
 SAMMET, JOHN SPENCER IV
 SANCHEZ, MARIA LUZ
 SANTOS, STEPHANIE ELIZABETH
 SARR, ZACHARY
 SEGRE-LEWIS, STEVEN ROBERT
 SHERIDAN, MICHAEL
 SHERWOOD, EMILY MARIE
 SHOOK, AUSTEN CHARLES
 SIGLAIN-O'BRIEN, KATHRYN CHENYU
 SILVERSTEIN, BRANDON SAMUEL
 SIMMEN, MEGAN DIANE
 SINGH, SRABANI R
 SIRVEN, DANIEL MICHAEL
 SMITH, RAHEEM
 STEPHENS, HANNAH MICHELLE
 STEVENS, ANDREW CHASE
 STOCH, MARGARET A
 STONER, MARY GAYLE
 STRATHMANN, SARA NICOLE
 SUMMA, MILES KIRBY
 SWANSON, CHRISTOPHER ANDREW
 SWEENEY, MILES M
 TALLBE, ERIK SAINT JAMES
 TERRYBERRY, GRACE

THROWER, NATHAN ALEXANDER
 THUNEM, LINDA
 THURMAN, JESSE SIMEON
 TIEDEMANN, SVEN-ERIK PETER
 TORCHIN, JACOB LEE
 TRAAS, JESSICA KATHLEEN
 TRAN, ANH NGOC LAN
 TRINIDAD SANTIAGO, ASHLEY NICOLE
 ULCAK, CYLIE MICHELLE
 VAIL, MADISON
 VAN WYK, RYEN
 VARGAS MERCADO, FAVIOLA ZOE
 VARIDIN, ALEXANDER EFSTATHIOS
 VELOCCI, ANTHONY
 VOLLARD, ANAELLE PASCALE
 WALKUSKI, JOSHUA THOMAS
 WALLACE, JONATHAN MICHAEL
 WARD, ANNA ELIZABETH
 WARD, NICHOLAS MATTHEW
 WARNER, MATTHEW DAVID
 WATSON, JON BRIAN
 WATSON, JONATHAN SCOTT
 WEAVER, ADAM
 WEINBERG, AARON
 WEINSTEIN, DAVID BARRY
 WICKS, COURTNEY LYNN
 WILBUR, ANN LYNNEA
 WINOGRADZKI, KATRINA
 WINSTON, STACI ANN
 YAHOU DY, CHRISTINE
 YOUSSEF AZAR, CHADI
 ZEIDENBERG, WILLIAM DAVID
 ZENGO, NICHOLAS WILLIAM

