

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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Texas State Board Report

Vol. 68 ~ August 1999

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TEXAS LEGISLATURE RECODIFIES THE

Public Accountancy Act

UPON THE RECOMMENDATIONS OF THE TEXAS LEGISLATIVE COUNCIL, THE TEXAS LEGISLATURE recodified the *Public Accountancy Act* and moved it to *Chapter 901* of the *Texas Occupations Code*. The *Occupations Code* also includes the statutes for other professional state licensing agencies.

In comparing the prior public accountancy acts to the provisions of the rearranged and *renumbered Chapter 901*, the *Public Accountancy Act's* meaning is basically the same as before. It is important to remember that under *Section 1.001* of the *Occupations Code*, the codification process is not intended to make any substantive changes in the law. The statute has been edited for grammar, and obsolete provisions have been eliminated.

The Council applies uniformity of legal citations, terminology, standardization of definitions, capitalization, punctuation, plurals, and other grammatical matters.

The review resulted in amendments to the *Public Accountancy Act*, including the deletion of such definitions as "person" and "state," as those definitions are found in other Texas statutes applicable to the revised law. Likewise, certain other definitions, terms, and references were omitted when duplicative of other general statutes. In some instances, language was added to clarify the significance of the provisions of a section. Portions of *Section 22* of the *Act* were removed because they were repealed by implication in the *Government Code*.

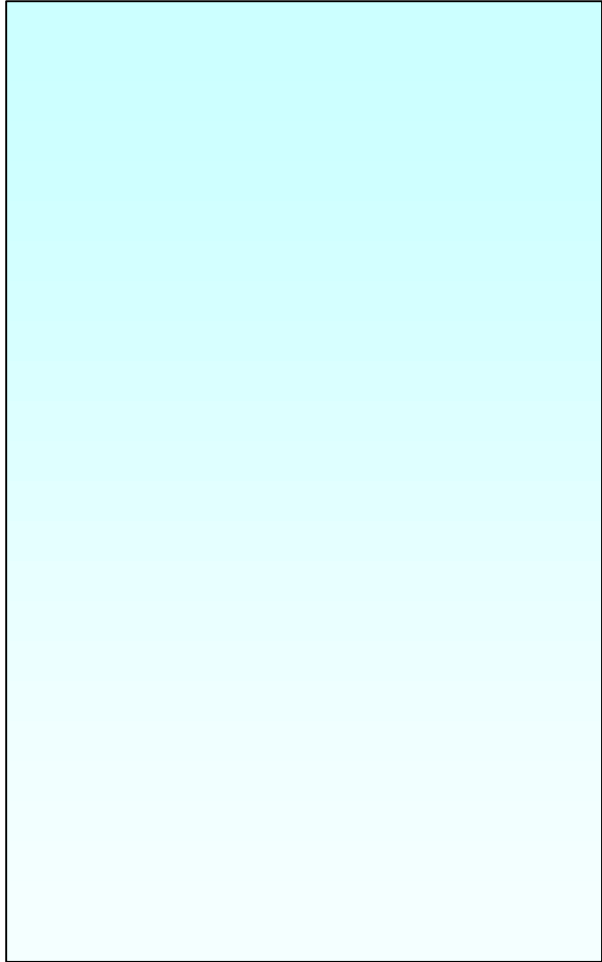
The TEXAS LEGISLATIVE COUNCIL, ESTABLISHED by the Legislature under the *Code Construction Act* in 1963, regularly reviews Texas existing statutes and places them into appropriate "codes".

The Council also reviews bills filed in the Legislature for conformity with the *Code Construction Act*.

The *Code Construction Act* states ". . . if amendments to the same statute are enacted during the same session of the legislature . . . the amendments shall be harmonized, if possible, so that effect may be given to each." This has been done in *Section 7(b)* of the *1991 Act* regarding the Board's annual report to the governor and the Legislative Budget Board. The revision also omits references to funds in the State Treasury because that agency no longer exists.

The topic-by-topic revision of the state's general and permanent statutes is done without substantive changes to the statutes' content. Consistent with the objectives of the statutory revision program, the Council's revisions are designed to make Texas laws more accessible and understandable by:

- ♦ rearranging existing statutes into a more logical order according to classifications;



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- employing a format and numbering system designed to facilitate citation of the law and to accommodate future expansion of the law;
- eliminating repealed, duplicative, unconstitutional, expired, executed, and other ineffective provisions; and
- restating the law in modern American English to the greatest extent possible.

END OF ARTICLE

Long-time proctor and licensees honored

THE BOARD CONDUCTED SWEARING-IN CEREMONIES FOR 931 NEW TEXAS CPAS ON JUNE 6. The simultaneous ceremonies were in Austin, Fort Worth, and Humble. At the Austin ceremony, the Board also paid tribute to Ernie R. Bubenik of San Antonio, who has proctored the CPA exam twenty times.

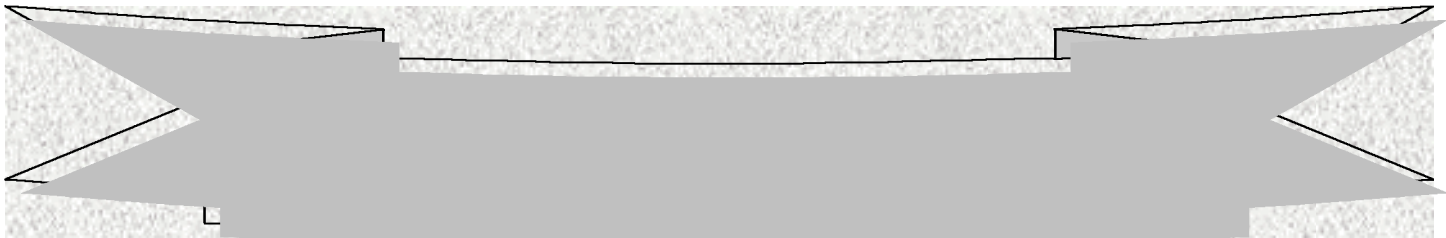
Also honored at the ceremony were 32 individuals who have maintained their Texas licenses for fifty years. Attending in Austin were Robert M. Stevenson and David T. Thompson Jr. It was an extra special occasion for Mr. Thompson, as his daughter received her CPA certificate at the ceremony.

In Fort Worth, Ernest D. MacIver Jr. and W. Clayton Tuggle were recognized for being Texas CPAs for fifty years, and in Humble, Ernest E. Leavitt and Edward F.T. Stuart were also honored.

Those listed below have been Texas licensees for fifty years.

CALIFORNIA William J. Underwood; **FLORIDA** Charles F. Steineger Jr.; **MISSOURI** Ernest W. Reed; William D. Speer Jr.; **TEXAS (Brownsville)** Elmore Cammack; **(Corpus Christi)** Roy A. Beaver; **(Dallas)** Leonard R. Hassell; W. Lamar Lovvorn; Earnest Duncan MacIver Jr.; Joe Ratner; James R. Sutton; W. Clayton Tuggle; **(El Paso)** David T. Thompson Sr.; **(Fort Worth)** Raymond F. Kelly; Jerome H. Parker Jr.; Tommie E. Roddy Jr.; **(Friendswood)** Edward F.T. Stuart; **(Harlingen)** Claude H. Hamilton Jr.; **(Houston)** Paul Z. Brochstein; W. Winthrop Carter III; Grant A. Fuller Jr.; W.H. Hodges; Ernest E. Leavitt; John P. McLaughlin; Shirley W. Scurlock Jr.; **(Laredo)** Minta M. Freeman; (Nacogdoches) William G. Hand; **(Livingston)** William B. Wilkerson; **(San Marcos)** Robert M. Stevenson; **(Spring)** Theron E. Dossey Jr.; **(Waco)** Cameron M. Talbert Jr.; **(Water Valley)** George B. Sisco.

END OF ARTICLE



Offering *confidential* assistance to CPAs, exam candidates, and accounting students who may have a drug or alcohol dependency problem or mental health issues.

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The network is sponsored by the TSCPA and is endorsed by the Board.

De-regulating the regulators

THE 76TH TEXAS LEGISLATURE HAS APPROVED a pilot program in which three state licensing agencies, including the Texas State Board of Public Accountancy, will become self-directed, semi-independent state agencies.

The other agencies are the Texas State Board of Professional Engineers and the Texas State Board of Architectural Examiners. The three agencies have proven track records as stable, well-run operations without issues that would interfere with the evaluation of the pilot project.

The program, which becomes effective September 1, 1999 and ends August 31, 2003 (if not renewed), would give the three agencies the opportunity to eliminate much of the "red tape" associated with governmental entities by making the agencies responsible and accountable for their own agencies' operations. While the agencies will still be required to report on their activities, many of the budgetary constraints imposed on state agencies will be removed.

How do state licensing boards operate?

THE STATE OF TEXAS HAS AN OBLIGATION TO PROTECT its citizens by ensuring that persons licensed to offer services are qualified to do so and that they maintain high professional standards. For example, the *Public Accountancy Act of 1991, as amended* and its predecessor acts exist for the purpose of regulating the public accounting profession in Texas. Among those functions which the Board MUST carry out are:

- ♦ issuing licenses to all current certified public accountants;
- ♦ issuing certificates to all applicants meeting the appropriate qualifications; and
- ♦ administering the Uniform CPA Examination.

A number of other licensing agencies of the State of Texas also regulate specific professions in the public interest and perform important public functions; these range from ensuring the soundness of public structures to the financial

SYNOPSIS

of a self-directed semi independent state agency

Benefits to the state will include:

- ♦ A reduction in the number of employees on the State payroll; and
- ♦ Elimination of the agency budget review which absorbs an inordinate amount of time and resources.

The pilot project is ideal because:

- ♦ It is large enough to identify all issues;
- ♦ It is small enough not to disrupt any major regulatory function if the concept has flaws;
- ♦ The agencies are well-run with no issues or problems that would cloud the evaluation of the concept;
- ♦ The agencies' board and management support the idea; and
- ♦ The agencies' missions are well-defined and stable.

The basic concepts of the plan are:

- ♦ The governor continues to appoint board members and designate the board chairman/presiding officer;
- ♦ Sovereign immunity remains intact for enforcement and disciplinary functions;
- ♦ Boards continue to prepare the Annual Financial Report to the Governor and the Texas Legislature;
- ♦ Applicable boards continue to collect and remit the \$200 annual professional fee for the General Revenue Fund;
- ♦ Those who are regulated continue to pay the costs of regulation; and
- ♦ The licensees (clients) become more directly involved in evaluating the cost of running the agency.

The plan will:

- ♦ Restructure enabling statutes of the pilot agencies, removing them from the appropriations process and removing approximately 90 employees from the state government payroll.

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solvency of a potential investment. The populations most directly affected by their activities (the members of the professions) are small in comparison to the population of the state. Although these agencies collect and remit the Legislatively-mandated annual \$200 professional fee¹ to the State, their operations are supported by examination, licensing, and other fees paid by the professionals they regulate. The State controls the activities of each licensing agency, whose board members are appointed by the Governor. Using the Texas State Board of Public Accountancy (the "Board") as the example, this article describes the many ways in which this is done.

- ♦ The Board is subject to sunset review every twelve years.
- ♦ The Board must file annual reports with the Governor.
- ♦ The agency's operations are audited by the State Auditor and are subject to the *Internal Auditing Act*.
- ♦ The Board is subject to the *Open Meetings Act* and the *Public Information Act*.

The Board is also procedurally and substantively guided by the *Administrative Procedure Act*. Ultimately, the courts of the State of Texas can review and reverse an agency's decisions. Contested cases brought by the Board are tried before administrative law judges at the State Office of Administrative Hearings. The Texas Attorney General's office represents State agencies in contested court cases.

What about funding?

IN ACCORDANCE WITH THE BUDGET INSTRUCTIONS OF THE LEGISLATIVE BUDGET BOARD AND the Governor's Office of Budget and Planning, each licensing board is charged with operating a viable agency. Texas has the largest number of CPA examination candidates and the second largest number of certified public accountants of any state or territory. The Board's internal operations funding request for FY 2000 is two percent less than for FY 1990, while the number of licensees will have increased over 54%. The volume of work by the Board staff has correspondingly increased.

As a state licensing agency, each licensing board does not currently have unfettered discretion to raise funds from the public. The Legislature has also set specific limits on the amounts that boards may charge the regulated profession for the services the boards provide. Boards perform functions vital to the interest of the State and its residents in order to ensure that persons holding professional licenses meet the highest standards of competence and professionalism. The public relies on these professionals for their expert judgment on many matters, and has a vital interest in maintaining competence and improving the quality of the licensees regulated by the Board.

A pilot program for licensing agencies.

THE CONTROLS ON THE AGENCIES IN THE PILOT PROJECT ENSURE THAT AGENCY FUNCTIONS are carried out efficiently and effectively. A number of semi-independent state agencies are currently authorized to function with far fewer controls than those enumerated above without losing sight of the public interest. Therefore, the Legislature established a pilot program to assess the practicality and efficiency of changing certain professional and occupational licensing boards to semi-independent agencies. The three agencies involved in this pilot program will be required to meet certain criteria, including maintaining well-defined missions and well-run boards and administrations. The pilot program will be for a specified time and will expire if not renewed by the Legislature. If successful, approximately 90 employees would be removed from the State payroll, thus reducing the administrative burden of State government. Employees of pilot program agencies will continue to be enrolled in the State's Employee Retirement System with full benefits. The costs associated with employee benefits will be paid by the agencies.

The pilot program will assess the practicality and cost efficiency of changing professional regulatory boards or commissions to self-directed, semi-independence status. This plan is to "self-direct" certain

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regulatory agencies, and in the process to reinvent the way the State of Texas operates. The three agencies are ideal for this pilot program (see sidebar). In addition to the powers enumerated in each pilot program agency's enabling legislation, each agency will have the following powers:

- ♦ **Ability to contract.** Each agency in the pilot program will have the authority to enter into contracts and perform other functions incidental to those contracts as necessary for the administration of the agency's affairs and for the attainment of its legislative purposes. However, a pilot program agency will be prohibited from creating a debt, liability, or obligation except to the project agency itself. Additionally, the pilot program agency will not create any personal liability on the part of the board members or the agency's employees.
A pilot program agency will be able to purchase, lease, gift, or in another manner permitted by law to maintain, use, and operate property necessary or convenient to the exercise of the powers, rights, privileges, and functions of the agency. Likewise, it may sell or dispose of any property which the agency determines is unnecessary to its functions.
- ♦ **Capacity.** Each pilot program agency will be able to sue and be sued in its own name, with representation provided by the Attorney General. Any costs would be borne by the agency represented.
- ♦ **Limitations.** Each pilot program agency may set applicable fees; however, each licensee will still be subject to the annual \$200 professional fee. A pilot program agency will be subject to the limitations of open government, the confidentiality provisions of its enabling legislation, Chapter 104 of the *Civil Practices and Remedies Code*.

¹ *The Legislature implemented the \$200 fee in 1991 to be paid annually by CPAs and other professionals (including physicians, dentists, architects, attorneys, and other professionals). Each of the Board's licensees, including those in industry and government, pays the fee as part of the annual license fee. Even though 60% of the state's CPAs are not in public practice, they still pay the \$200 professional fee (unless granted an exemption by virtue of specific employment provisions of State or federal government). The \$200 fee goes into the state's General Fund, and the Board does not retain any portion of it.*

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Five appointed to Board

GOVERNOR GEORGE W. BUSH HAS REAPPOINTED ONE PERSON TO THE TEXAS STATE Board of Public Accountancy and has appointed four new Board members to replace members whose terms expired.

The four new appointees are: Billy M. Atkinson, CPA (Houston), **Kimberly Dryden** (Amarillo), **Edwardo B. Franco** (Irving), and **Robert C. Mann, CPA** (Fort Worth). **April L. Eyeington** (Bryan) was reappointed. Their terms are for six years, and will expire on January 31, 2005.

Mr. Atkinson, who replaces Wanda R. Lorenz, CPA, is a graduate of Texas A&M and for the past 27 years has been with PricewaterhouseCoopers LLP and legacy Coopers & Lybrand LLP, where he is an audit partner. He is also partner-in-charge of the firm's Middle Market Advisory Services practice in Houston.

He serves on the Board's Major Case Enforcement Committee and the Technical Standards Review Committee.

Mr. Atkinson has served twice on the TSCPA's Executive Board. He has also been active on a number of other TSCPA committees and was president of the Houston Chapter of the TSCPA.

Ms. Dryden is a public member replacing Roel Martinez. She is on the Board's Behavioral Enforcement Committee and CPE Committee.

She earned a BBA in international business from the University of Texas at Austin and since 1988 has been associated with Neely, Craig & Walton, LLP, Insurance Agency where she is responsible for sales management, producer recruitment and development.

Ms. Eyeington was first appointed in 1996 to complete the unexpired term of a Board member who resigned; she will now serve a full six-year term. She has served as the Board's secretary and as a member of the Executive Committee. In addition, she is currently chairman of the Rules Committee, vice-chairman of the Major Case Enforcement Committee, and vice-chairman of the Technical Standards Review Committee.

A graduate of Southwestern University, she is an audit partner with Brewer, Eyeington & Company in Bryan.

Ms. Eyeington was the TSCPA's "Young CPA of the Year" in 1997. She has been on a number of the TSCPA's committees and task forces, and is past president of the Brazos Valley Chapter.

Mr. Franco, also a public member, is senior vice-president/portfolio manager for the Southwest Region of Congress Financial Corporation. He replaces Lorraine J. Yancey. A graduate of Texas Tech University with a BBA in accounting, Mr. Franco's career in business has been concentrated in banking, credit management, and finance.

He is on the Board's Licensing Committee, Quality Review Committee, and the Qualifications Committee.

Mr. Mann, who replaces Frank W. Maresh, CPA, is a past president of the TSCPA, and has held many offices and committee memberships of that organization. He is on the Board's Behavioral Enforcement Committee and the Quality Review Committee.

He earned a bachelor's degree from North Texas State University and retired as managing partner of Price Waterhouse's Fort Worth office in 1991 after 39 years with the firm. He has also been employed as the TSCPA's managing director of governmental affairs.

END OF ARTICLE

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ENFORCEMENT ACTIONS

Disciplinary Actions

Respondent: Lehman D. Allen (Lubbock)

Certificate No.: 018505

Complaint No.: 98-09-18L

Date of Board ratification: 5/20/99

Disposition: The respondent entered into an agreed consent order whereby he was reprimanded for receiving a two-year suspension before the IRS for failure to timely file his personal income tax returns. Such conduct constitutes a violation of *Sections 21(c)(4) and 21(c)(8) of the Act and Section 501.41 (Discreditable Acts) of the Rules.*

Respondent: Azubuike Azuogu (Missouri City)

Complaint No.: 92-04-29L

Certificate No.: 049791

Docket No.: 457-93-299

Date of Board ratification: 3/18/99

Disposition: The order amends a Board order dated September 2, 1993 that adopted an amended proposal for decision. That proposal for decision recommended suspension of the respondent's certificate pending appeal of a felony conviction pursuant to *Section 21(d) of the Act.* That conviction has since been affirmed at 105 F.3d.652. The Board now orders that the respondent's certificate be revoked pursuant to *Section 21(d) of the Act.*

Respondent: William C. Budd (Houston)

Certificate No.: 018438

Complaint No.: 98-03-16L

Docket No.: 457-98-1690

Date of Board ratification: 3/18/99

Disposition: The respondent's certificate was revoked and he was assessed \$636.84 in costs. The respondent: (1) practiced public accountancy with a suspended license and without a practice unit registered with the Board; (2) failed to return his client's tax records; and (3) failed to respond to client inquiries concerning her taxes. The respondent violated *Sections 8, 10, 21(c)(4), and 21(c)(11) of the Act and Sections 501.4 (Practice of Public Accountancy), 501.32 (Records), 501.40 (Registration), and 501.41 (Discreditable Acts) of the Rules.*

Respondent: Tracy T. Davis (Houston)

Certificate No.: 059790

Complaint No.: 98-08-08L

Date of Board ratification: 5/20/99

Disposition: The respondent entered into an agreed consent order in which he received a reprimand for failure to comply with SSARS No. 1 and for failure to enroll in a quality review program. The respondent violated *Section 21(c)(4) of the Act and Sections 501.24 (Other Professional Standards) and 527.4 (Quality Review Program) of the Rules.*

Respondent: William Henry Diamond (San Antonio)

Certificate No.: 029239

Complaint No.: 98-03-17L

Date of Board ratification: 3/18/99

Disposition: The respondent entered into an agreed consent order in which he was issued a reprimand and his license would be suspended until respondent pays all licensing fees and penalties and reports

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adequate continuing professional education. The respondent failed to competently complete an engagement to prepare a Form 5500 profit sharing tax form for his client. Such conduct constituted a violation of *Section 21(c)(4)* and *21(c)(11)* of the *Act* and *Section 501.21 (Competence)* of the *Rules*.

Respondent: Fei-Fei Catherine Fang (Richardson)

Certificate No.: 027452

Complaint No.: 97-12-12L

Date of Board ratification: 1/27/99

Disposition: The respondent entered into an agreed consent order in which she was issued a reprimand. The respondent signed a 1996 tax return that the respondent knew was incorrect. Such conduct constituted a violation of *Section 21(c)(4)* of the *Act* and *Section 501.41 (Discreditable Acts)* of the *Rules*.

Respondent: William T. Foxworth (Austin)

Certificate No.: 059868

Complaint No.: 98-09-17L

Date of Board ratification: 5/20/99

Disposition: The respondent entered into an agreed consent order whereby the respondent was reprimanded for failure to competently complete a franchise tax return for his client. In addition, the respondent's license was placed on probated suspension for two years under the following conditions: (1) the respondent must comply with all state and federal laws concerning the practice of public accountancy; and (2) within 120 days of the date of the Board order, the respondent must take eight hours of live CPE instruction in the areas of SSARS, schedule a quality review for his practice unit, and become current with respect to his personal license. The respondent violated *Sections 21(c)(4)* and *21(c)(11)* of the *Act* and *Section 501.21 (Competence)* of the *Rules*.

Respondent: Ernesto Garza (Corpus Christi)

Certificate No.: 048518

Complaint No.: 98-08-05L

Date of Board ratification: 5/20/99

Disposition: The respondent entered into an agreed consent order wherein he would: (1) arrange for his four largest governmental audits conducted for years ended December 31, 1998 through December 31, 1999 to be reviewed by a reviewer acceptable to the chairman of the Technical Standards Review Committee prior to their issuance, to encompass both audit reports and work papers; and (2) complete eight hours of live instruction on *Statements on Auditing Standards* as a part of his CPE requirement for the current license year. The respondent failed to comply with GAAS in reports prepared for a school district. He violated *Sections 21(c)(4)* and *21(c)(11)* of the *Act* and *Section 501.22 (Auditing Standards)* of the *Rules*.

Respondent: Joey Don Greer (Rotan)

Certificate No.: 037096

Complaint No.: 98-06-04L

Docket No.: 457-98-2464

Date of Board ratification: 3/18/99

Disposition: The respondent's certificate was revoked and he was assessed \$286.58 in costs. The respondent: (1) practiced public accountancy with a suspended license and through a revoked practice unit registration; (2) misrepresented his license status to a client; (3) failed to file franchise tax returns for a client; (4) erroneously advised his client to accept a large tax liability with the IRS when the client was actually entitled to a refund; and (5) failed to respond to Board communications. The respondent violated *Sections 8, 10, 21(c)(2), 21(c)(4), and 21(c)(11)* of the *Act* and *Sections 501.4 (Practice of Public Accountancy), 501.21 (Competence), 501.41 (Discreditable Acts), and 501.48 (Responses)* of the *Rules*.

Respondent: James Richard Griffin (Brady)

Certificate No.: 005738

Complaint No.: 98-09-16L

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Date of Board ratification: 3/18/99

Disposition: The respondent entered into an agreed consent order whereby his certificate was revoked. The respondent pled guilty to the felony offense of aggravated theft. Such conduct violated *Sections 21(c)(4), 21(c)(5), and 21(c)(11) of the Act and Section 501.41 (Discreditable Acts) of the Rules.*

Respondent: Michael D. Hargesheimer (Midland)

Certificate No.: 046409

Complaint No.: 98-09-08L

Date of Board ratification: 3/18/99

Disposition: The respondent entered into an agreed consent order whereby his certificate was revoked. The respondent pled guilty to the offense of felony theft. Such conduct violated *Sections 21(c)(4), 21(c)(5), and 21(c)(11) of the Act and Section 501.41 (Discreditable Acts) of the Rules.*

Respondent: Milton Ben Heckathorn (Red Oak)

Certificate No.: 006676

Complaint No.: 96-05-05L

Date of Board ratification: 3/18/99

Disposition: The respondent entered into an agreed consent order whereby his license was suspended until he reports sufficient CPE hours for licensure, and he would thereafter be placed on probated suspension for three years, during which time he must comply with state and federal laws concerning the practice of public accountancy. The respondent failed to timely file his personal tax returns, which led to a suspension by the IRS from November 1995 through November 1997. Such conduct violated *Sections 21(c)(4) and 21(c)(8) of the Act and Section 501.41 (Discreditable Acts) of the Rules.*

Respondent: Kevin Lawrance Hertz (McAllen)

Certificate No.: 025419

Complaint No.: 98-03-24L

Docket No.: 457-98-1329

Date of Board ratification: 11/12/98

Disposition: The respondent's certificate was revoked and he was assessed \$701.41 in costs. The respondent converted collateral in the lawful possession of a creditor and failed to respond to Board communications. The respondent violated *Sections 21(c)(2), 21(c)(4), and 21(c)(11) of the Act and Sections 501.41 (Discreditable Acts) and 501.48 (Responses) of the Rules.*

Respondent: Randall W. Holland (Longview)

Certificate No.: 034761

Complaint No.: 98-07-14L

Date of Board ratification: 1/27/99

Disposition: The respondent entered into an agreed consent order whereby his certificate was revoked. The respondent pled guilty to the felony offenses of theft of firearms and theft by a public servant. Such conduct violated *Sections 21(c)(4) and 21(c)(5) of the Act and Section 501.41 (Discreditable Acts) of the Rules.*

Respondent: Mitchell M. Koop (Beaumont)

Certificate No.: 042523

Complaint No.: 98-09-19L

Date of Board ratification: 5/20/99

Disposition: The respondent entered into an agreed consent order whereby he was reprimanded and required to take eight hours of live CPE in the area of estate taxation within ninety days of the Board order. The respondent failed to competently complete an engagement to prepare estate tax returns for his client, leading to interest and penalties being charged. Such conduct constitutes a violation of *Sections 21(c)(4) and 21(c)(11) of the Act and Section 501.21 (Competence) of the Board's Rules.*

Respondent: Mark Alan Krivacka (San Antonio)

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Certificate No.: 037253

Complaint No.: 97-09-02L

Docket No.: 457-98-1691

Date of Board ratification: 1/27/99

Disposition: The respondent's certificate was revoked and he was assessed \$510.85 in costs. The respondent accepted deferred adjudication for the felony offense of fiduciary misapplication. The respondent violated *Sections 21(c)(2), 21(c)(4), 21(c)(5), and 21(c)(11) of the Act and Section 501.41 (Discreditable Acts) of the Rules.*

Respondent: Michael M. Maharaj (Houston)

Certificate No.: 050259

Complaint Nos.: 94-10-57L, 97-07-06L and 97-09-22L

Docket No.: 457-97-1271

Date of Board ratification: 3/18/99

Disposition: The respondent's certificate was revoked and he was assessed \$4,729.39 in costs. The respondent violated professional standards in audit and compilation reports prepared for two companies and issued a compilation report to a third company without having a registered practice unit. The respondent violated *Sections 10 and 21(c)(4) of the Act and Sections 501.21 (Competence), 501.23 (Accounting Principles), and 501.40 (Registration Requirements) of the Rules.*

Respondent: Wendy V. McWhorter (Round Rock)

Certificate No.: 067217

Complaint No.: 98-09-27L

Date of Board ratification: 5/20/99

Disposition: The respondent entered into an agreed consent order whereby she was reprimanded. The respondent prepared tax returns for the public without having a registered practice unit with the Board. Such conduct constitutes a violation of *Section 21(c)(4) of the Act and Section 501.40 (Registration Requirements) of the Rules.*

Respondent: Larry N. Nemoto Jr. (Houston)

Certificate No.: 013337

Complaint No.: 98-09-10L

Date of Board ratification: 3/18/99

Disposition: The respondent entered into an agreed consent order whereby his certificate was suspended for six months and the suspension probated under the following conditions: the respondent shall (a) comply with all state and federal laws concerning the practice of public accountancy; and (b) successfully complete and be discharged from his criminal probation. The respondent pled no contest to the misdemeanor offense of unlawfully carrying a weapon. Such conduct violated *Sections 21(c)(4) and 21(c)(11) of the Act and Section 501.41 (Discreditable Acts) of the Rules.*

Respondent: Drew Eldred Nixon (Carthage)

Certificate No.: 034281

Complaint No.: 97-12-16L

Date of Board ratification: 11/12/98

Disposition: The respondent entered into an agreed consent order in which he received a public reprimand. In addition, his certificate was suspended on a probated basis for three years. The conditions of probation are that he: (1) have no criminal convictions during the probationary period; (2) submit to counseling with a Board-approved psychologist until such treatment is no longer necessary; and (3) become current with his ethics requirement within thirty days of the Board's approving the consent order. The respondent was convicted of the misdemeanor offenses of unlawfully carrying a weapon and solicitation of prostitution. Such conduct constituted a violation of *Sections 21(c)(4) and 21(c)(11) of the Act and Section 501.41 (Discreditable Acts) of the Rules.*

Respondent: Kenneth Robert O'Neal (Kerrville)

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Certificate No.: 021564

Complaint No.: 97-07-18L

Date of Board ratification: 1/27/99

Disposition: The respondent entered into an agreed consent order whereby his license was suspended on a probated basis for five years on condition that he: (1) bring his fees and penalties current by January 1, 1999; (2) bring his CPE current by December 31, 1999; and (3) not perform audits, reviews compilations, reports on prospective financial statements, agreed-upon procedure reviews, or other attest services. The respondent was denied the privilege of appearing or practicing before the SEC by an SEC order in File No. 3-9485, which found that the respondent's audits of the 1991 and 1992 financial statements of Members Service Corporation (MSC) were not conducted in accordance with GAAS, and that the financial statements did not fairly present the financial position of MSC in conformity with GAAP. Such conduct violated *Sections 21(c)(2), 21(c)(4), 21(c)(8), and 21(c)(11) of the Act and Sections 501.22 (Auditing Standards), 501.23 (Accounting Principles), and 501.41 (Discreditable Acts) of the Rules.*

Respondent: Luigi Alfred Pereira (Dallas)

Certificate No.: 020708

Complaint No.: 98-04-04L

Date of Board ratification: 1/27/99

Disposition: The respondent entered into an agreed consent order whereby he was issued a reprimand for failing to comply with Statement on Standards for Accounting and Review Services No.1. Such conduct violated *Sections 21(c)(2), 21(c)(4), and 21(c)(11) of the Act and Section 501.24 (Other Professional Standards) of the Rules.*

Respondent:: James D. Proffitt (Dimmitt)

Certificate No.: 010331

Complaint No.: 98-06-05L

Date of Board ratification: 3/18/99

Disposition: The respondent entered into an agreed consent order whereby he was reprimanded. The respondent failed to competently complete an engagement to fill out a federal farm loan application for his client. Such conduct violated *Sections 21(c)(4) and 21(c)(11) of the Act and Section 501.21 (Competence) of the Rules.*

Respondent: Norman L. Rosenblatt (The Woodlands)

Certificate No.: 028373

Complaint No.: 98-07-12L

Date of Board ratification: 5/20/99

Disposition: The respondent entered into an agreed consent order whereby his certificate was revoked in lieu of further disciplinary action. The respondent practiced public accountancy with a suspended license, without having a registered practice unit, and used his CPA designation on tax forms while his license was suspended. Such conduct constitutes a violation of *Sections 21(c)(4) and 21(c)(11) of the Act and Sections 501.4 (Practice of Public Accountancy) and 501.40 (Registration Requirements) of the Rules.*

Respondent: Neal W. Smith (Dallas)

Certificate No.: F00316

Complaint No.: 98-03-20L

Date of Board ratification: 1/27/99

Disposition: The respondent entered into an agreed consent order whereby he was issued a reprimand. The respondent failed to competently complete an engagement to prepare a 1996 corporate tax return. Such conduct violated *Section 21(c)(4) of the Act and Section 501.21 (Competence) of the Rules.*

Respondent: Jim T. Tidmore

Certificate No.: 046066

Complaint No.: 97-09-29L

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Date of Board ratification: 1/27/99

Disposition: The respondent entered into an agreed consent order whereby his license was suspended on a probated basis for three years, during which he will not perform audits, reviews, compilations, reports on prospective financial statements, agreed-upon procedure reviews, or other attest services. The respondent failed to meet professional standards in reports he prepared. Such conduct violated Sections 21(c)(2) and 21(c)(4) of the *Act* and *Sections 501.22 (Auditing Standards)* and *501.24 (Other Professional Standards)* of the *Rules*.

Respondent: Paul T. Wells (Paris)

Certificate No.: 013554

Complaint No.: 97-05-19L

Date of Board ratification: 11/12/98

Disposition: The respondent entered into an agreed consent order whereby: (1) the respondent's practice of public accounting is limited by prohibiting him from performing audits and reviews until he makes reapplication to the Board for such privilege; and (2) the respondent is required to complete sixteen additional hours of CPE in compilation and advanced compilation before a third-party live instructor on or before September 30, 1998. The respondent failed to comply with GAAP and to exercise due professional care in the preparation of an audit report for a school district. Such conduct violated *Section 21(c)(4)* of the *Act* and *Sections 501.21 (Competence)*, *501.23 (Accounting Principles)*, and *501.41 (Discreditable Acts)* of the *Rules*.

CPE Actions

Respondents: **TEXAS (Austin)** Pakes, Theodore Thomas; **(Beaumont)** Carroll, Jack Potter; **(Cedar Hill)** Landrith, David Lee; **(Dallas)** Baxter, Morris Richard; Benavides, Joe Michael; Boswell, Michael Dale; Burls-Ratcliff, Betty Denise; Finlan, Danny Joseph; Hawk, Robert Charles; James, Laura Jean; Lamport, Kelly Susan; Linburg, William Niles; Sidwell, John M.; **(Denton)** Mills, Debra Elizabeth; **(El Paso)** Payne, James Thomas; **(Flower Mound)** Rice, Martin Gerard; **(Houston)** Beale, Curtis Alan; Burks, Roy Bruce; Deluca, Anthony Fischer; Donnelly, Robert Banks; Eicher, Patrick Dominic; Hildebrandt, Hazel; Howard, Kevin Allen; Johnson, Dale Benjamin; Marteeny, Chris Holvey; McCloskey, Monica Marie Brunson; Rhoden, Kathy Lynn Whitworth; Ripley, Douglas Allard; Turley, James Michael; Vassallo, Laura Fay; Young, Richard Darrell; **(Katy)** Capellas, Michael D.; **(Longview)** Dunaway, Susan Kay Thomas; **(Lumberton)** Sheppard, Phillip Carter; **(McKinney)** Dixon, Stephen Allen; **(San Antonio)** Hill, John Robert; Wagner, Dale Steven; **(Spring)** Dornier, Rene Julian; Sanchez, Pedro Torres; **VIRGINIA** Smith, Barbara Alison.

Complaint Nos.: 98-08-10149 through 98-08-10413

Docket No.: 457-98-1330.B

Date of Board Ratification: 11/12/98

Disposition: The license of each respondent was suspended for three years or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents failed to report sufficient CPE credits under Section 15A of the *Act* in violation of *Section 15A* of the *Act* and *Sections 501.25 (Mandatory Continuing Professional Education)* and *523.62 (Mandatory CPE Reporting)* of the *Rules*.

Respondents: **MONTANA** Kirkland, Julie Ann; **SOUTH CAROLINA** Previty, Michael Paul; **TEXAS (Bedford)** McKim, Jay D.; **(Brookshire)** Hollins, Larry Duane; **(Dallas)** Heimerich, Eugene Henry; **(De Soto)** Baker, Virginia Ann; **(Denton)** Salsman, Connie Loraine; I Parry, James; Tate, Carl Patrick; **(Grapevine)** Klinkenberg, Lynnel Rath; **(Houston)** Rieker, Paula Holland; Shields, Ronald Victor; Willard, Leslie Dean; **(McKinney)** Spangler, James Leland; **(Missouri City)** Anderson, Jerry Dee; **(Pflugerville)** Reasonover, Scotty Joe; **(Richardson)** Burdette, Bret Lee; **(Salado)** Walton, Roy B.

Complaint Nos.: 98-07-10072 through 98-07-10192

Docket No.: 457-98-1429.B

Date of Board ratification: 11/12/98

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Disposition: The license of each respondent was suspended for three years, or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents failed to report sufficient CPE credits under *Section 15A* of the *Act* in violation of *Section 15A* of the *Act* and *Sections 501.25 (Mandatory Continuing Professional Education)* and *523.62 (Mandatory CPE Reporting)* of the *Rules*.

Respondents: **NORTH CAROLINA** Sunthimer, Jon Carson; **TEXAS (Austin)** Buhse, Kevin Wade; **(Colleyville)** Irwin, Charles Alton Jr.; **(Dallas)** Moore, Melissa Lynn; **(Houston)** Baggett, David Carl Jr.; Chen, Peggy Shaw; Mayer, Joseph Michael; White, Michael Kevin; **(Plano)** Dey, Eric Richard; **(San Antonio)** LeFever, Steven Walter; **(Sugar Land)** Self, Michael Wayne.

Complaint Nos.: 98-09-10072 through 98-09-10169

Docket No.: 457-98-1603.B

Date of Board ratification: 1/27/99

Disposition: The license of each respondent was suspended for three years, or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents failed to report sufficient CPE credits under *Section 15A* of the *Act* in violation of *Section 15A* of the *Act* and *Sections 501.25 (Mandatory Continuing Professional Education)* and *523.62 (Mandatory CPE Reporting)* of the *Rules*.

Respondents: **ARIZONA** Carr, Samuel Hunt; **CALIFORNIA** So, David Tai-Wai; **MARYLAND** Sellers, Sarah Ruth; **TEXAS (Austin)** Freeman, Jennifer Lance; **(Colleyville)** Ostman, Neal Robert; **(Conroe)** Kobus, Dorothy Carmen Dumont; **(Corpus Christi)** Simmons, Ann Donna; **(Galveston)** Trochesset, Stephen Louis; **(Houston)** Berry, David Lane; Duncan, Scott Eugene; Elliott, Jacqueline Graves Taylor; Jones, James Christopher; Payne, Robrt Brewster; Russell, Ronald Ray; **(Plano)** Schwartz, Dena Lynn; Simms, Stanley Frank; **(San Antonio)** Grissom, Jimmy Dean; **(Schertz)** Burress, John Ray; **(Victoria)** Ryan, Suzanne M.

Complaint Nos.: 98-10-10070 through 98-10-10272

Docket No.: 457-98-1779.B

Date of Board ratification: 1/27/99

Disposition: The license of each respondent was suspended for three years, or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents failed to report sufficient CPE credits under *Section 15A* of the *Act* in violation of *Section 15A* of the *Act* and *Sections 501.25 (Mandatory Continuing Professional Education)* and *523.62 (Mandatory CPE Reporting)* of the *Rules*.

Respondents: **CALIFORNIA** Sharei, Marcus Manouchehr; **COLORADO** Eggett, Doris Jean; **TEXAS (Big Spring)** Holdampf, Mark Anthony; **(Carrollton)** Kirkpatrick, Jesse Mark; **(Coppell)** Goss, William Edmond; **(Dallas)** Cheatham, Charles Leslie; **(De Soto)** Penedo, Alfonso; **(Houston)** Paxton, Michael Lynn; Rodriguez, Carlos Javier; Rossmiller, Gregory Scott; **(Irving)** Ganz, Jeanne Marie; **(Katy)** Robideau, Michael Gordon; Starcher, Jeffrey Allen; **(Laredo)** McManus, Jimmie Jr.; **(Mesquite)** Liles, Cynthia Ella; **WYOMING** Ferguson, Ronald Paul.

Complaint Nos.: 98-11-10075 through 98-11-10311

Docket No.: 457-98-2093.B

Date of Board ratification: 3/18/99

Disposition: The license of each respondent was suspended for three years, or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents failed to report sufficient CPE credits in violation of *Section 15A* of the *Act* and *Sections 501.25 (Mandatory Continuing Professional Education)* and *523.62 (Mandatory CPE Reporting)* of the *Rules*.

Respondents: **TEXAS (Arlington)** Jones, Franklin Darnell; **(Coppell)** Donahue, David Ernest; **(Dallas)** Morgan, Timothy Lanning; **(Flower Mound)** Brehm, Lana Carol; **(Fort Worth)** Fischer, David George; Hoban, Richard Paul; **(Heath)** Dignam, Donna Baretela; **(Houston)** Gibson, Larry T.; Maxwell, John Fleming Jr.; Stevenson, Lisa Lopez; **(Katy)** Lattis, James Craig; **(Lubbock)** Artho, Mark Andrew; **(Mesquite)** Daugherty, Lance Mark; **(Midland)** Divine, James Lawrence; **(Plano)** Alexander, William Cleveland

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Jr.; Ghazaleh, Jamal H.; **(Port Arthur)** Echols, Deborah Denise Howey; **(Rowlett)** Jacob, Mary Mathai; **(San Antonio)** Wilson, Randall Todd; **(Sugar Land)** Rice, Larry Alexander Jr.; Robinson, Wade Thomas.

Complaint Nos.: 98-12-10073 through 98-12-10274

Docket No.: 457-98-2260.B

Date of Board ratification: 3/18/99

Disposition: The license of each respondent was suspended for three years, or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents failed to report sufficient CPE credits in violation of *Section 15A* of the *Act* and *Sections 501.25 (Mandatory Continuing Professional Education)* and *523.62 (Mandatory CPE Reporting)* of the *Rules*.

Respondents: **COLORADO** Williams, Patrick Neal; **HAWAII** Dreyer, Daniel Lee; **INDIANA** Myers, Patricia Reichard; **PENNSYLVANIA** Canterbury, Roger Stephen; **TEXAS (Allen)** Wuest, Melinda Cook; **(Arlington)** Tryon, William Parshall; White, Thomas Clifford; **(Austin)** Arnold, Eric Paul; Sopronyi, Janet Marie Hart; **(Bastrop)** Nutt, Cynthia Lee; **(Bedford)** Hill, Marsha Caroline Rippey; **(Bellaire)** Wheeler, Scherry Lynn; **(Boerne)** Syfert, Jerry L.; **(Carrollton)** Waters, Matthew William; **(Dallas)** Greene, Randall Luther; Murray, Mark Thomas; Stanley, Michelle; **(Driftwood)** Ward, Janet Kay; **(Fort Worth)** Hughes, Dwain Harold; Miller, Alice Pumphrey; **(Fredericksburg)** Birck, Keven Jerald; (Grapevine) Nelson, Su Zan; **(Houston)** Blumberg, Jay Ronald; Chute, Kenneth David; Cleveland, James Anthony; Forister, Thomas Eugene; Mayo, Edward Scott; McConnell, Hugh Hardy Noble Jr.; Tallerine, Leonard Charles Jr.; Taylor, Troy Menotti; Terranova, Michael Paul; **(Magnolia)** Harrington, Douglas Roy Jr.; **(McKinney)** Dulaney, Lara Kaye Lucas; **(Pflugerville)** Spruell, Suzanne Marie; **(Richmond)** Freund, Thomas Charles; **(San Angelo)** Parras, Louis Hernandez.

Complaint Nos.: 99-01-10077 through 99-01-10385

Docket No.: 457-99-0006.B

Date of Board ratification: 5/20/99

Disposition: The license of each respondent was suspended for three years or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents failed to report sufficient CPE credits under *Section 15A* of the *Act* and *Sections 501.25 (Mandatory Continuing Professional Education)* and *523.62 (Mandatory CPE Reporting)* of the *Rules*.

Respondents: **CANADA** Caskey, Lance Price; **LOUISIANA** Whittington, Eric Lee; **TEXAS (Amarillo)** Beasley, Deanna Kay; **(Dallas)** Tilis, Charles L.; **(El Paso)** Prendergast, Thomas Aidan; **(Fort Worth)** Stevens, Jeffrey Louis; **(Houston)** Burdine, Ronald Wayne; Burrell, Jerry; Grayson, Christopher John; McKee, Edward Phelps; McKellar, Miles Phillip; Schugart, Charles Frederick; **(Lewisville)** Bartlett, Brian Michael; Do, Doan B.; **(Plano)** King, Nancy Susan; Wang, Pou-Chin; **(Seagoville)** Bingham, Richard Noel; **(Stafford)** Graham, Alan; **(Sugar Land)** Cowley, Paul William; **(The Woodlands)** Beck, Curt Emile.

Complaint Nos.: 99-02-10093 through 99-02-10222

Docket No.: 457-99-0244.B

Date of Board ratification: 5/20/99

Disposition: The license of each respondent was suspended for three years or until the respondent complies with the licensing requirements of the *Act*, whichever is sooner. The respondents failed to report sufficient CPE credits under *Section 15A* of the *Act* and *Sections 501.25 (Mandatory Continuing Professional Education)* and *523.62 (Mandatory CPE Reporting)* of the *Rules*.

Three-Year Non-Payment of Professional Fees

Respondents: **ARIZONA** Thomasson, Benny C.; Hendricks, Michael Edward; **CALIFORNIA** Welling, Dennis Eugene; Shollenbarger, Kenneth Todd; **COLORADO** Munoz, Leopoldo Gildardo; **DISTRICT OF COLUMBIA** Autrey, James Michael; **FLORIDA** Yearly, Scott Alan; **GEORGIA** Kaufman, Sanford Mitchell; **LOUISIANA** Ehricht, John Foote; Valiente, Felino Joseph; Smith, John Louis; **MICHIGAN** Eddy, Mary Beth; **NEW MEXICO** Reed, Jonathan Shipley; **OKLAHOMA** Klingstedt, John Paul; Murphy, Julia Anne Shenk; Darden, Larry Bryan; Dozier, Rebecca Lynn; **PENNSYLVANIA** Winningham, Rick E.; Board,

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Robert Ray; **TENNESSEE** McCord, Gregory James; **TEXAS (Allen)** Klopffleisch, Scott Alan; **(Arlington)** Soward, Sharri Lynn; **(Austin)** Chitwood, Virgil Davis; Houtchens, Larry Dwaine; Motsko, Paul Stephen; Southwell, Stephen Wayne; **(Bedford)** Peak, Raymond Gerald; **(Cedar Creek)** Teston, Cecil Ray; **(Dallas)** Bolton, Harold Eric Jr.; Kornegay, Timothy Scott; Lester, Larry Guy; Phillips, Mary Therese; Steen, Laura Ann; White, Michael James; Zabonick, Dorothy Marie; **(De Soto)** Qualkinbush, Jacques Ulmont; **(Houston)** Grimes, Catharine Michelle; Lippincott, Lawrence Ellis Jr.; Lynn, Theresa Anne; Wheeler, Sally Diane; **(Lewisville)** Menking, Mark; **(Lubbock)** Morris, William Ray; **(Mesquite)** Mauldin, Rebecca Faughn; **(Plano)** Rupp, Kevin Arthur; Shelton, James Dowlen; Sims, Samuel Dee; **(San Antonio)** Koch, Lelynn Ivey; Lyles, Thomas William Jr.; Patton, Edward Berry; Smith, Michael Johnston; **WYOMING** Driver, Robert Bruce.

Complaint Nos.: 98-07-10001 through 98-07-10068

Docket No.: 457-98-1330.A

Date of Board Ratification: 11/12/98

Disposition: The certificate of each respondent was revoked without prejudice until the respondent has complied with the licensing requirements of the Act. The respondents failed to pay the licensing fees and penalties required under Sections 9, 9A, and 21(c) of the Act.

Respondents (firms): **ARKANSAS** Michael W. Wiginton; **ARIZONA** Sharon E. Witherspoon, P.C.; **NEW MEXICO** Andrew Leo Lopez; **OHIO** Gail Ann Donahue; **TEXAS (Austin)** Al Collins & Company, P.C.; Curt Christensen; George Edward Todd; Marc Randall Hall; Roland Wawrzyniak, Inc.; **(Beaumont)** Rosario Charles Parigi; Smith, Robertson & Associates, P.C.; **(Brady)** Bob B. Spence, P.C.; **(Burleson)** Kathryn R. Higgins; **(Canyon)** William Frank Tirey; **(Carrollton)** David Calvin Hibbard; **(Corpus Christi)** Robert E. Hamilton; **(Dallas)** Alene Polvogt; Campos & Stratis; John D. Chartier; Jon Wesley Ball; Mark Craggett; **(Denison)** Ronald Lee Jones; **(Grand Prairie)** Dan Roe Chilton; **(Houston)** Anita S. Vanek; Butler, Ranshaw & Co., P.C.; Dan R. Lafollette, P.C.; Donald Ray Hakala; James B. McElravy; O.J. Laval; Orin L. Braswell; Patrick Thomas O'Connor; Ronda Gail Ricketts; Stanley Eugene Szymczyk; William Orville Berner Jr.; **(Hurst)** Lisa Kevin Lofley; **(Irving)** Davis, Robbins & Associates, P.C.; Joseph Andrew Shaw; **(Laredo)** Jorge O. Gutierrez; **(Lubbock)** Mary Ann Davis; **(McAllen)** Thomas P. Hickey; **(Muleshoe)** Edward Ardis Patman; **(Odessa)** Neldon L. Millar; **(Plano)** Coons & Arizaga; **(Portland)** Jeanne Conway; **(San Antonio)** Alejandro Hinojosa.

Respondents (individuals): **ARKANSAS** McCullough, James Richey; **ARIZONA** Cartwright, Daniel Alan; **CALIFORNIA** Samuel, Joseph Hyman; Nelson, Harry James; Hebrank, Thomas Christopher; **COLORADO** Hannan, Marcia Elaine Lamberth; **CONNECTICUT** Davey, Alice Lynnette; **FLORIDA** Kraus, Ilyssa; **GEORGIA** Copes, Victoria; **LOUISIANA** Torres, Robert Jr.; Fontenot, Larry Eugene; **NORTH CAROLINA** Swan, Pamela Jeanne; **NEW YORK** Spry, Donna Beth; White, Paul; **OKLAHOMA** Flores, Michael; **PENNSYLVANIA** Rodriguez, Rogelio Gonzales; **TENNESSEE** Gannaway, James Joyner III; **REPUBLIC OF CHINA** Ma, Chang Huei; **SAUDI ARABIA** Downey, Timothy William; **TEXAS (Arlington)** Mullins, Raymond Leon; **(Beaumont)** Steinman, Anne Reed; **(Canton)** Neel, Daniel Eugene; **(Carrollton)** Chrisman, Virginia Kay; **(Coppell)** Levy, Lois Haven Wells; (Corpus Christi) Hamilton, Robert Earl; **(Dallas)** Armstrong, Danny Carl; Chege, David G.; Clark, Vicki Lynn; Grant, Robert Marshall; Norris, Tammielyn Deniece; **(El Paso)** Young, Barbara Gail Sanders Keeler; **(Eules)** Wilkins, Michael David; **(Frisco)** Bryant, Thomas Merle; **(Garland)** McLaughlin, Alan Rhys; **(Hempstead)** Campbell, Sue Ellen; **(Houston)** Barnebey, Avery Arthur; Beck, Cynthia Jane; Brochstein, Paul Zarroll; Hensley, John Thomas; Lyons, Stacey Lynn Allbright; MacKay, Alexander Christie; McCormick, Peggy Varnell; Robinson, William Beverly; Ussery, James Monroe; **(Kingwood)** Green, Philip Wayne; **(Lewisville)** Ludwig, Nancy Susan; **(McKinney)** Loggins, Estelle Laverne; **(Mesquite)** Whitcomb, Diane Elizabeth; **(Midland)** Cheaney, Donald McKee; **(Plano)** Fish, Joni Marie Blackstone; **(Richardson)** Headley, Elizabeth Ann; **(San Angelo)** Turner, Larry Wayne; **(San Antonio)** Cochran, Jon Keith; Loudermilk, William Edward Jr.; Meyer, Steven Douglas; **(The Woodlands)** Causey, Edwin McLain; **(Tyler)** Jones, Joe Thomas.

Complaint Nos.: 98-08-10001 through 98-08-10145

Docket No.: 457-98-1429.A

Date of Board ratification: 11/12/98

Disposition: The certificate of each respondent was revoked without prejudice until such time as the re-

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spondent complies with the licensing requirements of the Act. The respondents failed to pay the licensing fees and penalties required under Section 9 of the Act for three consecutive license periods. The respondents violated Sections 9, 9A, and 21 of the Act.

Respondents: ALASKA Crain, Bohn Hylton; ARIZONA Dunham, Stephen Richard; CALIFORNIA Cleveland, David Charles; Primerano, Robert Walter; Zehavi, Elan; FLORIDA Landowski, Jerry Joel; GEORGIA Banks, Edward Jeffers; Bole, Robert Mark; ILLINOIS Walton, Ricky; KANSAS Gibbon, Cora Jane; MICHIGAN Kent, Mary Catherine; MINNESOTA Sater, Jacqueline Yvonne; MISSOURI Wade, Ronald Costelo; NEW MEXICO Vanwye, Kenneth Edward Jr.; NEVADA Smith, Jerry Voncile; NORTH CAROLINA Gotte, Daniel Alfred; OHIO Hogston, Robert Allen; PENNSYLVANIA Fleming, Thomas Michael; TEXAS (Arlington) West, Norman Walker; (Austin) Mills, Jorene Collins; (Azle) Gunderson, Jon Eric; (Channelview) Langham, Charles Wayne; (Colleyville) Maxwell, Gary Neil; (Dallas) Adams, Frank Lewis; Boysen, Patricia McKeever; Duncan, Allan Houston; Funk, Angela Dalton; Geary, Gerald Lewis Jr.; Lewis, Margaret Jean; (El Paso) Steer, Harold Edward; (Galveston) Keeble, Vera Annelle Graham; (Houston) Barnett, John Thomas; Bashor, Harvey Michael; Frank, Charles William; Fuller, Constance Rouse; Garcia, Richard L.; Hussain, Riaz; Lange, Catherine Lorraine; Torres, Kristin Anne; (Missouri City) Martin, Shannon Yvette; (Plano) Cannon, William Joseph; (Richardson) Vanvalkenburgh, Karen Lee; (San Antonio) Buckner, Mark Dawson; Voorhees, Glen Ira III; UTAH Yates, Paul Lannie.

Complaint Nos.: 98-09-10001 through 98-09-10071

Docket No.: 457-98-1603.A

Date of Board ratification: 1/27/99

Disposition: The certificate of each respondent was revoked without prejudice until such time as the respondent complies with the licensing requirements of the Act. The respondents failed to pay the licensing fees and penalties required under Sections 9, 9A, and 21(c)(4) of the Act.

Respondents: ALABAMA Johnston, Don Lee; CALIFORNIA Tyson, Patricia Ann; Washington, Louis Emanuel Jr.; Van Etten, Phillip Steven; FLORIDA Hewitt, Lisa Grace; GEORGIA Parker, Leah Lynn Brummett; Harvey, Jane Elizabeth; Walters, Almer Murray; IDAHO Davis, Leann Rae; KANSAS Lee, Douglas D.; LOUISIANA Younis, Eneida Laffont; MISSOURI Gummersheimer, Michael Dale; NEW YORK Paek, Mihui; OKLAHOMA Willingham, Clifton James; PUERTO RICO Handley, George Royal; REPUBLIC OF CHINA Hu, Shulin; TENNESSEE Godkin, Keith Alan; TEXAS (Abilene) Ho, Agnes Choy; (Austin) Jackson, Alicia Jerilynn; (Carrollton) Simpson, Mark Douglas; (Coppell) Lutgens, Donnel Harner; (Cypress) Roberts, William Owen; (Dallas) Hale, Karen Luebke; Holmes, Kenneth R.; Owen, Randel Glenn; Rowland, John Richards; Traeger, Jack David; Whitnell, Robert N.; (Duncanville) Ragnell, Davis Crane; Skidmore, Robin; (Fort Worth) Shellum, Sandra K. Jones; (Garland) Hays, Jerald C. Jr.; (Houston) Smith, Darren Gene; (Irving) Sullivan, John Patrick Jr.; (Lipan) Tankersley, John Wesley; (Muleshoe) Patman, Edward Ardis; (Paris) Miles, Curtis Lee; (Plano) Slay, Stephen Paul; (San Antonio) Galentine, Chadburn Blake; (Sugar Land) Sporak, Gregory Randall; (Waxahachie) Hardaway, Amy L. Bell; VIRGINIA Pinto, Juan Isaias.

Complaint Nos.: 98-10-10001 through 98-10-10069

Docket No.: 457-98-1779.A

Date of Board ratification: 1/27/99

Disposition: The certificate of each respondent was revoked without prejudice until such time as the respondent complies with the licensing requirements of the Act. The respondents failed to pay the licensing fees and penalties required under Section 9 of the Act for three consecutive license periods. The respondents violated Sections 9, 9A, and 21 of the Act.

Respondents: ARKANSAS Kepford, Duane Keith; CALIFORNIA Phillips, Michael Scott; Putnam, Amy Jane Shaffer; Leshefsky, Deborah Malka Hacker; FLORIDA Lahurd, Joseph Michael; Cross, James Breferd; Tanner, Grace Elizabeth; GEORGIA Feldman, Kathy B. Weinstein; Jackson, Alyce Ann; IOWA Ivy, Grady Duane; ILLINOIS Faust, Jacque; ISRAEL Peleg, Yair Shlomo; JORDAN Al Sharawneh, Nabeel Mah'd Hassan; KENTUCKY Wise, Rae Jena; Sanzillo, Marie; MINNESOTA Johnston, Robert Glenn; Evans, Janice Lynn; NORTH CAROLINA Jordan, Darryl Anthony; OKLAHOMA Dearmond, Shelley M.; Hinkle, James Douglas; PENNSYLVANIA Smolarski, Jan Mietek; TEXAS (Arlington) Wood, Melvin

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(512) 305-7800
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Douglas; **(Austin)** Bynum, David Ray; (Beaumont) Verde, Alina Stratton; **(Carrollton)** Finch, Leta Michelle; **(Coppell)** Burgdoerfer, Stuart Brian; **(Corpus Christi)** Minarovich, William John; **(Dallas)** Crews, Michael William; Duncan, Alan Christopher; Garner, John Philip; Holland, Alvin Everett Jr.; Rosen, Gary Stephen; Smith, Robert Thomas; **(Fort Worth)** Carlton, James Sullivan; Knapik, Thomas Aquinas; **(Grapevine)** Butler, Victoria Laura Maltby; **(Highland Village)** O'Brien, Mark A.; **(Houston)** Blakley, Jerome Thoas; Dror, Hava; Evens, Paul Jerome; Greco, Paul Gathian; Itani, Suzanne Patenotte; Jung, Terence Douglas; Ledbetter, Bridget Diann; Sanders, Bette Kay Hardy; **(Plano)** Fitzpatrick, Elizabeth Knightly; White, Susan Collette; **(Richardson)** Williams, Edward Norman Jr.; **(San Antonio)** Peterson, Jana Maureen; **(Spring)** Orr, Kenneth Gene; **(The Woodlands)** Dieken, Linda Cheryl; Ellison, Clement Dwain; **VIRGINIA** Pike, Sherri Rae.

Complaint Nos.: 98-11-10001 through 98-11-10074

Docket No.: 457-98-2093.A

Date of Board ratification: 3/18/99

Disposition: The certificate of each respondent was revoked without prejudice until such time as the respondent complied with the licensing requirements of the Act. The respondents failed to pay the licensing fees and penalties required under Sections 9, 9A, and 21(c)(4) of the Act.

Respondents: **ARIZONA** Wilken, Andres G.; **CALIFORNIA** Walsh, Mark J.; Gonzalez, Jose Luis; Wu, James Chen-Pang; **CANADA** Dufon, Daniel Lee; **COLORADO** Domagala, Jackie Lynn; **FLORIDA** Welch, Hernan Grant; **ILLINOIS** Durst, Teddy Edward; Beard, Debra; **MISSOURI** Watrous, Gary Paul; **MISSISSIPPI** Shannon, Robert Dwayne; **NEVADA** Linn, Margaret; **NEW YORK** James, Robert Gregory; Gray, Rodney Dewayne; **OHIO** Epple, Paul William; **OKLAHOMA** Beck, Mesheila Dawn; **SOUTH CAROLINA** Buitter, Michael Raymond; **TENNESSEE** Condrey, Garry Lee; **TEXAS (Austin)** Vaughan, Malcolm Ellsworth; **(Boerne)** Bingham, Melanie Rees; **(Cedar Lake Shores)** Walker, Charlisa Ann; **(Dallas)** Francis, Joseph Hugh IV; Miller, Renda Joyce; Pate, Kevin Michael; Weidner, Ramona Parker; **(El Paso)** Cook, Nancy Anne; **(Fort Worth)** Dioguardi, Daniel; **(Grand Prairie)** Kuykendall, Floyd Glyn-don; **(Houston)** Davis, William Edward Jr.; Erickson, Lynn Dee; Hodges, Alan Lee; La Bo, Alger Paul; Pearl, John Leonard Alden; Sutton, Thomas L.; **(Kingsland)** Davis, James Buford Jr.; **(Kountze)** Chap-man, Thomas Russell; **(Longview)** Tidwell, Lori Jean; **(Midland)** Stewart, Larry Eugene; **(Pearland)** Gen-try, Timothy Edward; **(Plano)** Dabbs, Deborah Lynn Andrewartha; **(San Antonio)** Johnson, Wayne B.; **(Waco)** McDonald, Sandra Kay; **(Weatherford)** Dalrymple, James Michael; **WASHINGTON** Felker, Patricia Lourdes.

Complaint Nos.: 98-12-10001 through 98-12-10072

Docket No.: 457-98-2260.A

Date of Board ratification: 3/18/99

Disposition: The certificate of each respondent was revoked without prejudice until such time as the respondent complied with the licensing requirements of the Act. The respondents failed to pay the licensing fees and penalties required under Sections 9, 9A, and 21(c)(4) of the Act.

Respondents: **CALIFORNIA** Blanke, Paul Stuart; Tan, Lee-Leng; Williams, Robert Emmett; Karnofel, David Joe; **DISTRICT OF COLUMBIA** Munoz, George; **FLORIDA** Walliser, Susan Ruth; **ILLINOIS** Mond, Paul Gerard; Cagle, Patricia Stith; **INDIANA** Young, Robert Alan; **IRELAND** Burns, Kareen Marie; **LOUISIANA** Habluetzel, Kathryn Reische; **MICHIGAN** Rhodes, Glenn; Lewis, Marianne Genevieve Kapp; **MINNESOTA** Strombeck, Barry Jon; **NEW YORK** Al-Khazaali, Inaam Abdulghafoor Alhashim; **PENNSYLVANIA** Morris, Marshall J.; **TENNESSEE** Kubick, Edward John; **TEXAS (Addison)** Chapman, Sammy Ray; **(Arlington)** Carroll, Richard Thomas; **(Boerne)** Roberts, Larry Joe; **(Dallas)** Kynkor, Janice Lynn; Lombardi, David Gary; Mond, Joshua; Olsen, Barbara Drummy; Presswood, Eric Collin; **(El Paso)** Duran, Milton Alderette; **(Groesbeck)** Shropshire, Grady Dwane; **(Houston)** Bowman, Wayne Fra; Carmichael, Maryjane Janeth Dietrich; Ferrell, John Milton III; Gangluff, Laura Ann; Hagans, Roger Jr.; Har-ter, Suzanne Spisak; McGee, Kirk Marcus; Ogbuji, Okechukwu Okey; Ussery, Gary Dale; **(Irving)** Blair, Thomas Gary; Vincent, Phillip D.; **(Lewisville)** Miller, Diane Elaine Horton; **(Mesquite)** Roland, Daine Jay; **(Montgomery)** Newman, Charles Martin; **(Plano)** Price, Loren Mark; **(Richardson)** Watkins, Aaron J.; **(San Antonio)** Thompson, James Michael; **VIRGINIA** Beardsley, Robert E. Jr.

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Complaint Nos.: 99-01-10001 through 99-01-10076

Docket No.: 457-99-0006.A

Date of Board ratification: 5/20/99

Disposition: The certificate of each respondent was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondents failed to pay the licensing fees and penalties required under *Section 9* of the *Act* for three consecutive license periods in violation of *Sections 9, 9A, and 21(c)* of the *Act*.

Respondents: **BELIZE** Habet, Jose Luis; **CALIFORNIA** Guillen, Gilbert; Atchley, Michelle Rae; Howard, Susan Marie; McDaniel, Julia Ann; **COLORADO** Roberts, Douglas Kirk; **CONNECTICUT** Boland, David Joseph; **FLORIDA** Stewart, Frances M.; **IOWA** Brown, Larry Dean; **ILLINOIS** Jarvis, Willard H.; Enz-minger, John Richard; **KENTUCKY** Menting, Michelle Ann; **MISSISSIPPI** Fenwick, Joseph Maganos; **MISSOURI** Pearson, Karey Mi-chelle; **NORTH CAROLINA** Loe, Robert Cary; **NEVADA** Harwell, Michael Wayne; Yarbrough, Edward Daniel; **NEW YORK** Womack, Sarah; **OHIO** Campbell, Rodney Allen; **OKLAHOMA** Dungan, David Lee; Hutchison Jr., Robert Clifton; **TEXAS (Amarillo)** Cleaver, Dennis; **(Austin)** Carlton, Dixie Lee; **(Carrollton)** Elliott, Clarence Willard III; **(Coppell)** Levy, Richard Mark; **(Corpus Christi)** Wilken, Debra Lynne; **(Dallas)** Belcher, Robert Allen; Chenault, Kerry Ann Strouss; Gason, Mary Daphni; Levin, David Sheldon; Morris, Michael Bromley Jr.; Rogers, William Anthony; **(Deer Park)** Harkins, Gaye P.; **(Harlingen)** Coronado, Celina Evangelina; **(Houston)** Aitken, Craig Jeffrey; Curry, Wanda Lynn Cason; Dabney, Stephen Thomas; De Michele, Adam; Eldred, Richard Ney; Gaskins, Matthew Ernest; Hobart, Sharon Elizabeth; Jimmerson, Martin Leon; Jorden, David Emerson; Keene, Kurt Gordon; Mewhinney, Anna Ruth; **(Irving)** Conner, Glenn Leslie; **(Laredo)** Laurel, Frances Elizabeth; **(Missouri City)** Manassaram, Otensia Meranda; **(New Braunfels)** Chapman, Beth Lynette Frye; **(Plano)** Lachmann, Diane Carole; **(Richardson)** Brooks, Kim Christopher; Clendenin, Nicholas James; Welch, Thomas Wilson; **(San Antonio)** Baum, James Clayton; **(Spring)** Porter, Becky Kay; **(The Woodlands)** Wallace, Jimmy Lynn.

Complaint Nos.: 99-02-10001 through 99-02-10092

Docket No.: 457-99-0244.A

Date of Board ratification: 5/20/99

Disposition: The certificate of each respondent was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondents failed to pay the licensing fees and penalties required under *Section 9* of the *Act* for three consecutive license periods in violation of *Sections 9, 9A, and 21(c)* of the *Act*.

Failure to Renew

Respondent: Gaynor, Michael Gale **(Dallas)**

Complaint No.: 98-10-10297

Docket No.: 457-98-1779.C

Date of Board ratification: 1/27/99

Disposition: The certificate of each respondent was revoked without prejudice until such time as any respondent complies with the licensing requirements of the *Act*. The respondents failed to complete the renewal notices for their licenses in violation of *Section 515.1 (License)* of the *Rules*.

Respondents: **CALIFORNIA** Owen, Sherri Lynette; **TEXAS (Denison)** Nassoy, Jimmy Shane.

Complaint Nos.: 99-01-10386 through 99-01-10411

Docket No.: 457-99-0006.C

Date of Board ratification: 5/20/99

Disposition: The certificate of each respondent was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondents failed to complete the renewal of their licenses in violation of *Section 21(c)(4)* of the *Act* and *Section 515.1 (License)* of the *Rules*.

Respondents: **TEXAS (Arlington)** Nicholas Peter Papacharalambous; **(Borger)** Gregory Otis Hill; **(Dal-**

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las) Raymond A. Gressett; **(Denton)** Buzzelli & Company; **(Houston)** Ralph E. Burda; Ronald Ray Russell; **(McAllen)** Rance G. Sweeten, PC; **(Rockwall)** James H. Keton; **(San Antonio)** George Adams Kampmann, Jr.; John T. Caldarola; **(Victoria)** Charles E. Dentler.

Complaint Nos.: 99-02-10236 through 99-02-10318

Docket No.: 457-99-0244.D

Date of Board ratification: 5/20/99

Disposition: The certificate of each respondent firm was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondents failed to complete the renewal of their licenses in violation of *Section 21(c)(4)* of the *Act* and *Section 515.1 (License)* of the *Rules*.

Respondents/Complaint Nos: **TEXAS (Dallas)** Auvenshine, William Lawrence 98-12-10288; **(Rowlett)** Tortorice, Angela Dawn 98-12-10295.

Docket No.: 457-98-2260.C

Date of Board ratification: 3/18/99

Disposition: The certificate of each respondent was revoked without prejudice until such time as the respondent complies with the licensing requirements of the *Act*. The respondents failed to complete the renewal notices for their licenses in violation of *Section 21(4)* of the *Act* and *Section 515.1 (License)* of the *Rules*.

Quality Review Actions

Respondents/Complaint Nos.: **INDIANA** Donald L. Pomeroy 98-06-00076; **OKLAHOMA** James B. Huff 98-06-00072; **TEXAS (Austin)** Garland Hilton 98-06-00077; **(Beaumont)** Anthony Barranco 98-06-00059; **(Houston)** Patrick Eicher 98-06-00058; **(Leander)** Barbara E. Bratton 98-06-00022; **(Marfa)** Bobby B. Lassiter 98-06-00035.

Date of Board Ratification: 11/12/98

Docket No.: 457-98-1021

Disposition: The registration of each respondent practice unit was revoked without prejudice until such time as the respondent complies with the quality review reporting requirements of the *Act* and *Rules*. The respondents failed to adequately report and document quality review under *Section 15B* of the *Act*. They violated *Section 15B* of the *Act* and *Sections 501.48 (Responses)* and *527.6 (Reporting to the Board)* of the *Rules*.

Respondents: **(Burkburnet)** Rodney Greenway, P.C.; **(Dallas)** Patricia Bailif; Richard Almazan; **(Euless)** Michael Duncan; **(Fort Worth)** Burcham, Gauntt & Associates; **(Gonzales)** Larry Finch; **(Houston)** Barry Balkin; George Bull, P.C.; Jamie Perry; Jeffery Garcia; **(La Porte)** Charles Barnes Jr.; **(San Saba)** Rodney Lee Norris; **(Spring)** Michael Market.

Complaint Nos.: 98-08-00001 through 98-08-00070

Docket No.: 457-98-1428

Date of Board ratification: 1/27/99

Disposition: The registration of each practice unit not in compliance be revoked without prejudice until such time as any practice unit complies with the quality review reporting requirements of the *Act* and *Rules*. The respondents failed to adequately report and document quality review under *Section 15B* of the *Act*.

END OF ARTICLE

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BOARD RULES UNDER REVIEW

IN ACCORDANCE WITH THE PROVISIONS OF RIDER 167 TO THE *APPROPRIATIONS ACT OF 1997*, which mandates that the Board conduct a sunset review of its rules, the board is reviewing the Board’s rules to determine, at a minimum, whether the reason for the adoption of the rule continues to exist.

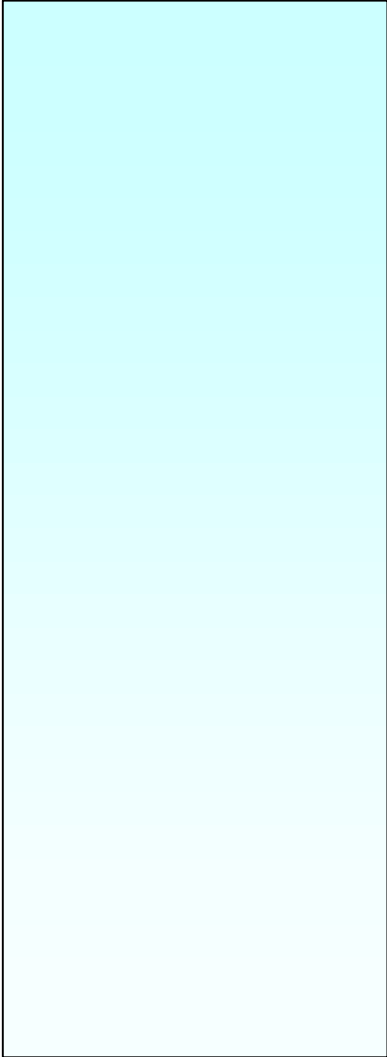
The Board approved a rule review plan in January 1998 which calls for the review of *Chapters 505 (The Board), 507 (Employees of the Board), 509 (Rulemaking Procedure), 526 (Board Opinions), 523 (Continuing Professional Education), and 527 (Quality Review)* prior to September 1, 1999. The remainder of the Board’s rules will be reviewed after that date.

Before any rules can be amended, they must go through two readings by the full Board. On May 20, the CPE, Quality Review, and Rules Committees presented their first recommendations to the Board on the rules they had reviewed. The Board then took proposed action (first reading) on a number amendments to the rules. The proposed rule changes were filed with the Secretary of State for publication in the *Texas Register*. The rules, if adopted, will become effective after another public exposure period in the *Texas Register*.

In connection with its review of *Chapter 507*, the committee considered a series of new rules that would implement the *State Employee Training Act, Chapter 656 of the Government Code*. That act requires state agencies to adopt regulations that specify the term and conditions under which the agency would pay for job-related education and training. Although all agencies are required to adopt such rules, only two agencies have done so. The rules must be submitted to the governor’s office for approval.

To obtain a copy of any of these proposed rules, look them up on the Secretary of State’s website. You may also call or e-mail the Board’s Enforcement Division at the following:

Telephone
(512) 305-7866



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THE MAY, 1999 UNIFORM CPA EXAMINATION WAS CONDUCTED AT SIX TEXAS locations, with 3,449 candidates writing one or more parts. The Board relies on members of the profession to proctor, as it would be unable to conduct an exam of this magnitude without assistance. The Board sends its sincere appreciation to the following individuals who proctored in May, and to their employers who allowed them to help in this effort. So . . .

Thank you, proctors!

AUSTIN

Celia Thompkins	Applied Materials	Michael Helmick	Rupert & Penhall PC
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Nancy Jennings	Retired	Elizabeth Caskey	TX Education Agency
		Rita Chase	TX Education Agency
		Cassie Huggins	TX Education Agency

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David Pitcher	Arthur Andersen LLP	Edie McDonald	Cook McDonald & Co.
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