

# TEXAS STATE BOARD REPORT

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY, AUSTIN, TEXAS

## Board Honors Rudd, Mason

Former Board members **Ronnie Rudd** and **Jimmie Lee Mason** were honored at the TSBPA Board meeting September 21 for their long commitment and service to the accounting profession. Both were cited for their work in Texas and on the national scene.

A Distinguished Alumnus of Baylor University, Ronnie Rudd joined Arthur Andersen in 1964 and became a certified public accountant in 1966. He was made a partner in 1975 and had managed offices in both San Antonio and Austin before his retirement in 2000. During 1983-94, he was audit practice director for the Southwestern U.S.

His service on the Board began in 1989, and he was presiding officer during 1992-95. Rudd was president of the Texas Society of CPAs during 1986-87, a member of the AICPA Council for six terms, and chair of the National Association of State Boards of Public Accountancy (NASBA) during 1995-96. Honors have come to him from all levels of the profession and include NASBA's William H. Van Rensselaer Public Award for Meritorious Service, presented in Atlanta this month in recognition of his contributions to the profession. Additionally, he has volunteered his expertise on over 30 charitable boards.

Jimmie Lee Mason holds an MBA from Texas Tech University and Texas certificate #5788 granted in 1962. He has been a CPA in Lubbock with Mason, Warner & Co., PC, and its predecessors since 1964. Then-



Board Presiding Officer Melanie Thompson presented pins to former Presiding Officer Ronnie Rudd, left, and former Board member Jimmie Lee Mason in appreciation of their contributions to the Board and to the accounting profession.

Governor George Bush appointed him to a six-year term on the Board in 1995, and during 1997-2001, he served as vice chairman. Mason also impacted the accounting profession through his work with TSCPA, serving as president during 1984-85; AICPA; and NASBA.

His community involvement has included the United Way,

Methodist Church and Methodist Hospital in Lubbock, Boy Scouts, and YMCA. He has been a national board member of Prevent Blindness and recipient of the President's Award for Excellence from Prevent Blindness Texas. This month, NASBA presents him with the Distinguished Service Award in recognition of his many civic and charitable activities.

## Boards Revisit Substantial Equivalency Issues

The concept of substantial equivalency sprang from the Uniform Accountancy Act as a way to facilitate the ability of CPAs to cross state borders without having to present credentials and pay licensing fees to the host state. It differs from reciprocal licensing in that it is intended to accommodate the practice of accountancy incidental to a CPA's primary practice. Reciprocal certification, on the other hand, is designed to streamline the process by which an accountant licensed in one state can secure

certification in another state to which he or she plans to move. The State of Texas codified the concept of substantial equivalency as *Section 901.412* (Registration of Out-of-State Practitioner with Substantially Equivalent Qualifications) of the Public Accountancy Act. Reciprocal certification is covered in *Section 901.259* (Certificate Based on Reciprocity).

Substantial equivalency states are those that require at least 150

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credit hours of qualified college coursework, a year of experience, and success at passing the uniform accountancy exam—in other words, the three Es. Although the concept is widely recognized, there are many inconsistencies in its practice among the 55 states and jurisdictions that regulate the accounting profession. This prompted a recent meeting in Austin among leaders of the TSBPA and TSCPA. From that meeting, came an effort spearheaded by Board member **Coalter Baker** by which Texas, Arkansas, Louisiana, Oklahoma, and New Mexico, which comprise the Southwest region of NASBA, will work toward adopting a “memorandum of understanding” in which they pledge to recognize substantial equivalency for individual licensees in these five contiguous states. This dialogue begins at a time when the CPA profession is in the process of readdressing the matter on a nationwide basis through the AICPA and various state societies.

The objective for developing an agreed-upon “memorandum of understanding” is to eliminate the need for individual CPAs to go through the sometimes lengthy process to formally notify a host state and to pay fees for incidental practice in any one of the Southwest region states. The desired outcome, says Baker, is “to show the other 50 NASBA states and jurisdictions that cross-border practice by individual licensees, without notice and fees, eases mobility while, more importantly, continuing to protect the public interest.” Widespread recognition of credentials is in the public interest because (1) the financial marketplace demands a national, if not, international practice mobility with appropriate expertise being available to service these activities and (2) enforcement of violations becomes available to the host state because the home state will be required to support the prosecution of CPAs who violate the laws or rules of the host state.

## Year-Round Firm Licensing About to Begin

Year-round firm licensing will begin when firms receive license renewal packets in November 2006. Prior to sending out the packets, firms will be assigned a “renewal month” for future billings and that will determine the length of the license period during the conversion period and when future fees are due. During the conversion, license periods will range from 13 to 24 months in length, but all future statements

will cover 12-month periods. **All fees billed in November 2006 will be due no later than December 31, 2006.** When firms receive their packets in November, they will also be advised when fees will be due again. The table that follows can be used as a quick reference for understanding the renewal process during the conversion. The “renewal month” assigned to each firm will be printed on each renewal notice.

Renewal Month	License Period During Conversion	Length of License Period (in months)	Due Date
January	Jan 1, 2007 to Jan 31, 2008	13	December 31, 2006
February	Jan 1, 2007 to Feb 29, 2008	14	December 31, 2006
March	Jan 1, 2007 to Mar 31, 2008	15	December 31, 2006
April	Jan 1, 2007 to Apr 30, 2008	16	December 31, 2006
May	Jan 1, 2007 to May 31, 2008	17	December 31, 2006
June	Jan 1, 2007 to Jun 30, 2008	18	December 31, 2006
July	Jan 1, 2007 to Jul 31, 2008	19	December 31, 2006
August	Jan 1, 2007 to Aug 31, 2008	20	December 31, 2006
September	Jan 1, 2007 to Sep 30, 2008	21	December 31, 2006
October	Jan 1, 2007 to Oct 31, 2008	22	December 31, 2006
November	Jan 1, 2007 to Nov 30, 2008	23	December 31, 2006
December	Jan 1, 2007 to Dec 31, 2008	24	December 31, 2006

### TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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## Passing Rates for July/August 2006 Announced

Of the 2,185 candidates taking at least one section of the Uniform CPA Examination during the July-August testing window, 340 completed their fourth and final section of the exam and are now eligible for certification.

Candidate passing rates on the various sections were as follows:

AUD	51.35%
BEC	49.65
FAR	52.24
REG	49.38

### Sponsors Successfully Completing Review (since last publication)

(Licensees should check the Board website at [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us) for registered sponsors before signing up for CPE)

<u>Sponsor Name</u>	<u>Sponsor ID</u>	<u>Date of next review</u>
1 Alan F Lucke	001420	02/01/08 - 01/31/09
2 Bolinger Segars Gilbert & Moss LLP	002384	09/01/08 - 08/31/09
3 Brehm Havel & Co LLP	004833	11/01/08 - 10/31/09
4 Briggs & Veselka Co	000909	07/01/08 - 06/30/09
5 Brown Graham & Co PC	000875	07/01/08 - 06/30/09
6 BCS Prosoft	006926	07/01/08 - 06/30/09
7 Cole & Reed PC	009187	08/01/08 - 07/31/09
8 Computer Help Inc	003566	07/01/08 - 06/30/09
9 Dallas CPA Club	007936	08/01/08 - 07/31/09
10 David Weekley Homes	008982	08/01/08 - 07/31/09
11 DeRosa/Mangold Consulting Inc	008563	09/01/08 - 08/31/09
12 East Texas Communities Foundation	009324	06/01/08 - 05/31/09
13 Essilor of America	009120	04/01/08 - 03/31/09
14 Exit Solutions, Inc.	009336	08/01/08 - 07/31/09
15 Fisher Herbst & Kemble PC	007084	11/01/08 - 10/31/09
16 Gollob Morgan Peddy & Co	001689	07/01/08 - 06/30/09
17 Grier, Reeves & Lawley PC	000946	08/01/08 - 07/31/09
18 Hereford Lynch Sellars & Kirkham PC	000092	11/01/08 - 10/31/09
19 Hess Corporation	003072	08/01/08 - 07/31/09
20 Houston Estate and Financial Forum	001013	09/01/08 - 08/31/09
21 I.L. "Lonnie" Morris, CPA & Co	002912	06/01/08 - 05/31/09
22 John B. MacDonald CFP	008523	07/01/08 - 06/30/09
23 Kinetic Concepts Inc	006295	11/01/08 - 10/31/09
24 LaidLaw International Inc	003215	11/01/08 - 10/31/09
25 Leal & Carter PC	001737	08/01/08 - 07/31/09
26 Linc Group, LLC, The	009201	08/01/08 - 07/31/09
27 McKesson Corp	007963	09/01/08 - 08/31/09
28 MEDS-PDN	007744	10/01/08 - 09/30/09
29 Metroplex Practice Management Group	003193	10/01/08 - 09/30/09
30 Mincron SBC Corporation	006995	08/01/08 - 07/31/09
31 Montemayor & Associates PC	008113	04/01/08 - 03/31/09
32 Oppenheimer, Blend, Harrison & Tate	008754	08/01/08 - 07/31/09
33 Parrish Moody & Fikes PC	000150	11/01/08 - 10/31/09
34 Pickett & Pickett PC	007658	06/01/08 - 05/31/09
35 Price Kubecka PLLC	008984	09/01/08 - 08/31/09
36 Professionals Publishing Group	007931	07/01/08 - 06/30/09
37 Pulliam & Cable, PC	005791	10/01/08 - 09/30/09
38 Riddle & Brazil LLP	008702	05/01/08 - 04/30/09
39 Rogers Fitzhugh & Co	001634	06/01/08 - 05/31/09
40 San Antonio Federal Credit Union	008346	06/01/08 - 05/31/09
41 Sloan & Kuecker PC	008584	10/01/08 - 09/30/09
42 Squyres Johnson Squyres & Co	001142	11/01/08 - 10/31/09
43 Stockton Scurry & Smith	000165	11/01/08 - 10/31/09
44 Texas Org of Rural & Comm Hospitals	004763	07/01/08 - 06/30/09
45 Thompson Williams Biediger Kastor & Young LC	004164	08/01/08 - 07/31/09
46 Triad Hospitals Inc	008145	07/01/08 - 06/30/09
47 Tri-Star Financial	007616	04/01/08 - 03/31/09
48 United Services Automobile Assoc	001508	05/01/08 - 04/30/09



Congressman Mike Conaway of Midland, right, a former presiding officer of the TSBPA, dropped by Board offices to visit with Executive Director William Treacy during a recent trip to Austin. Congressman Conaway was appointed to the Board by then-Governor George W. Bush in 1995 and named presiding officer two years later. Conaway, a native Texan, represents Congressional District 11, which includes 36 counties that stretch from Central Texas to New Mexico.

## Board Adopts Rules Changes

At its September 21 meeting, the TSBPA Board adopted two changes to the Board *Rules*. The first was a proposed revision to Board *Rule 511.57* concerning when, during a college career, an internship may be taken for college credit. The second change replaced the Major Case Enforcement Committee with the Technical Standards Review II Committee and renamed TSR as TSR I. Major cases will be distributed between the two committees.

In addition, several proposed *Rules* changes were presented on first reading: (1) whether CPA resident managers may supervise more than one office; (2) staggered firm licensing; (3) reducing the annual individual licensing fee from \$60 to \$45; (4) establishing a timeline for renewing terminated or surrendered sponsor registrations; and (5) allowing review of CPE sponsors that are registered with NASBA.

**AGREED CONSENT ORDERS - ACTION TAKEN BY THE BOARD**  
**SEPTEMBER 21, 2006**

**A. AGREED CONSENT ORDERS**

**BEC**

- 1. Respondent: DeWayne Todd Ahner**  
**Hometown: Tyler**  
**Investigation No.: 06-05-28L**  
**Certificate No.: 072266**  
**Rules Violations: 501.90, 501.90(5), 501.91, and 519.7(b)(3)**  
**Act Violations: 901.502(6), 901.502(10), and 901.502(11)**

The respondent entered into an agreed consent order with the Board whereby the respondent's certificate was revoked in lieu of further disciplinary proceedings. In addition, the respondent was ordered to pay \$128.07 in administrative costs within 30 days of the date the Board ratified the order.

On July 12, 2005, the respondent pleaded guilty to the misdemeanor offense of indecent exposure. The respondent was sentenced to a 150-day confinement in the Collin County jail, placed on community supervision for a period of 18 months, ordered to complete 80 hours of community service, and assessed a \$1,000 fine and court costs. In addition, the respondent failed to report his conviction to the Board within 30 days of the event.

- 2. Respondent: Christopher Allen McKee**  
**Hometown: Dallas**  
**Investigation No.: 05-11-04L**  
**Certificate No.: 058560**  
**Rules Violations: 501.74, 501.80, 501.81, 527.4, and 527.6**  
**Act Violation: 901.502(6)**

The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded and ordered to pay \$7,500 in administrative penalties and \$415.85 in administrative costs within 30 days of the date the Board ratified the order. The respondent must complete 16 hours of live CPE in the area of compilations and reviews and four hours of live CPE in the area of ethics. This requirement must be completed within 90 days of the date the Board ratified the order. In addition, the respondent shall register a firm by July 21, 2006, and shall complete and submit proof of completion of a peer review within 180 days of the date of the order.

The respondent practiced public accountancy with a delinquent, expired individual license from September 30 to October 20, 2005. In addition, the respondent practiced public accountancy through an unregistered firm. Further, the respondent incorrectly prepared financial statements for four clients and failed to participate in the Board's peer review program.

- 3. Respondent: Donald Wayne Nederman**  
**Hometown: Katy**  
**Investigation No.: 02-07-18L**  
**Certificate No.: 081119**  
**Rules Violation: 501.90(10)**  
**Act Violations: 901.502(6) and 901.502(11)**

The respondent entered into an agreed consent order with the Board whereby the respondent's certificate was revoked for two years from the

effective date of the order. However, the revocation was stayed, and the respondent was placed on probation for two years under the following conditions: (1) The respondent must complete and submit proof of completion of 100 hours of continuing professional education, 32 of which must be in the areas of compilations and reviews and accounting and auditing, and four of which must be in the area of ethics; (2) the respondent shall make a quarterly report to the Board regarding the nature of his practice; (3) the respondent shall comply fully with all of the terms and conditions of probation imposed by the Board and shall cooperate fully with Board representatives monitoring and investigating respondent's compliance with probationary terms and conditions; and (4) the respondent shall comply with all state and federal laws pertaining to the practice of public accountancy.

On December 7, 2000, the respondent pleaded guilty to domestic battery, a class A misdemeanor, and criminal trespass, a class B misdemeanor, in Porter County, Indiana. The respondent was sentenced to 13 days incarceration and one year probation and assessed a \$5,000 fine. On October 2, 2001, Porter County, Indiana, Superior Court issued two bench warrants for the respondent's arrest based on the respondent's failure to comply with the terms of his probation and to pay his attorney. On September 26, 2004, the respondent surrendered his certificate in lieu of further disciplinary action.

- 4. Respondent: Donald Eugene Porter**  
**Hometown: Arlington**  
**Investigation No.: 06-03-16L**  
**Certificate No.: 006706**  
**Rules Violation: 527.4**  
**Act Violations: 901.502(6) and 901.502(12)(c)**

The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded and ordered to pay \$317.91 in administrative costs within 30 days of the date the Board ratified the order.

The respondent failed to participate in the Board's peer review program.

- 5. Respondent: Philip L. Rawls**  
**Hometown: Dallas**  
**Investigation No.: 06-01-07L**  
**Certificate No.: 048956**  
**Rules Violations: 501.80, 501.81, and 501.93**  
**Act Violation: 901.502(6)**

The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded and ordered to pay \$551.44 in administrative costs within 30 days of the date the Board ratified the order.

The respondent practiced public accountancy with a delinquent, expired individual license and practiced public accountancy in an unregistered entity. In addition, the respondent failed to respond to Board communications dated July 25, August 25, and November 4, 2005, and January 13 and March 9, 2006.

- 6. Respondent: Scott David Ricketts**  
**Hometown: Plano**  
**Investigation No.: 06-03-25L**

**Certificate No.:** 044366  
**Rules Violations:** 501.90(11) and 501.93  
**Act Violation:** 901.502(6)

knew it, in Enron’s filings with the Securities and Exchange Commission and in analyst calls about the financial condition of Enron.

**B. AGREED CEASE AND DESIST ORDERS**

- 1. Respondent: Joe Fenwick**  
**Hometown: Arlington**  
**Investigation No.: 06-06-13N**  
**Act Violation: 901.451**

The respondent entered into an agreed cease and desist order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act, and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

The respondent used the “CPA” designation on his letterhead and in his signature although his certificate was revoked on May 20, 1999.

- 2. Respondent: Dauphen C. Jackson**  
**Hometown: Austin**  
**Investigation No.: 06-02-12N**  
**Act Violation: 901.456**

The respondent entered into an agreed cease and desist order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

The respondent issued a compilation report although he is not licensed in Texas.

- 3. Respondent: Rick Johnson**  
**Hometown: Midlothian**  
**Investigation No.: 06-02-29N**  
**Act Violations: 901.451 and 901.456**

The respondent entered into an agreed cease and desist order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

The respondent issued a compilation report and referred to himself as a CPA on his letterhead although his certificate was revoked on May 12, 1994.

- 4. Respondent: Boluwaji Omodele**  
**Hometown: Houston**  
**Investigation No.: 06-06-16N**  
**Act Violation: 901.451**

The respondent entered into an agreed cease and desist order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act, and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

The respondent represented himself as a CPA on promotional material and practiced public accountancy although his certificate was revoked on September 25, 2003.

The respondent entered into an agreed consent order with the Board whereby the respondent was reprimanded and ordered to pay \$414.33 in administrative costs within 30 days of the date the Board ratified the order.

The respondent failed to respond to a client’s inquiries and failed to respond to Board communications dated March 28 and May 18, 2006.

**TSR I**

- 1. Respondents: Michael Lee Estes and Mike Estes, PC**  
**Hometown: Fort Worth**  
**Certificate No.: 016842 and License No.: C04669**  
**Investigation Nos.: 03-10-17L and 03-10-18L**  
**Rules Violations: 501.60, 501.61, 501.62, 501.74, and 501.90(7)**  
**Act Violations: 901.502(6), 901.502(9), and 901.502(11)**

The respondents entered into an agreed consent order with the Board whereby the respondents’ certificate and license were suspended; however, this suspension was stayed, and the respondents were placed on probation for a period of four years and ordered to pay \$5,000 in administrative penalties and \$3,722.16 in administrative costs. The respondent Michael Lee Estes shall complete 16 hours of live continuing professional education (CPE) in the area of government auditing standards and 16 hours of live CPE in either audit planning, risk analysis, or SAS 99, in addition to his annual CPE requirement, within 120 days of the date the Board ratified the order. The respondent Michael Lee Estes shall also submit copies of all reviews mandated by the HUD settlement to the Board for its review and shall arrange for a total of four additional reviews to be performed by a qualified technical consultant through December 31, 2008, the results of which to be supplied to the Board.

The respondents performed audit engagements for 76 Public Housing Authorities (PHAs) located in Texas, Oklahoma, and Louisiana for the fiscal years ending September 30, 1999, through June 30, 2000. In seven of those PHA audits, the respondents failed to adequately plan the audits, adequately document internal controls, perform audit procedures or document those procedures performed, and follow attest standards in issuing audit reports. The respondents entered into a settlement agreement with HUD regarding the same seven PHA audits that limits the ability of respondent Michael Lee Estes to perform PHA audits.

**TSR II**

- 1. Respondent: Richard Causey**  
**Hometown: Houston**  
**Investigation No.: 01-12-25L**  
**Certificate No.: 035380**  
**Rules Violations: 501.53(b), 501.73(a), and 501.90(8)**  
**Act Violations: 901.502(6) and 901.502(11)**

The respondent entered into an agreed consent order with the Board whereby the respondent’s certificate was revoked in lieu of further disciplinary proceedings.

The respondent entered into a plea agreement with the U.S. Department of Justice on December 28, 2005. In the plea agreement, the respondent admitted that he had conspired with senior management of the Enron Corporation to make false and misleading statements that did not fairly and accurately reflect Enron’s actual financial condition as he

- 5. Respondent: Diane Rodriguez**  
**Hometown: Austin**  
**Investigation No.: 05-09-12N**  
**Act Violation: 901.456**

The respondent entered into an agreed cease and desist order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

The respondent issued an audit report although the respondent does not hold a license in Texas.

- 6. Respondent: Richard Michael Soto & Associates**  
**Hometown: San Antonio**  
**Investigation No.: 06-06-14N**  
**Act Violations: 901.351 and 901.451**

The respondent entered into an agreed cease and desist order with the Board whereby the respondent will cease and desist from holding out as a CPA and providing attest services until or unless the respondent complies with the registration and licensing provisions of the Act, and until or unless the respondent has obtained a license to practice public accountancy or certified public accountancy.

The respondent represented itself as an accounting firm on promotional material and used the CPA designation in its name although it is not licensed in Texas.

**C. CEASE AND DESIST ORDER**

- Respondent: Ruben Hammer**  
**Hometown: Plano**  
**Investigation No.: 06-02-16N**  
**Docket No.: 457-06-2092**  
**Act Violation: 901.451**

The respondent provided a member of the public a copy of a certificate purported to be from the Board indicating that he is a certified public accountant although the respondent is not licensed in Texas. Board staff filed a complaint seeking a cease and desist order whereby the respondent will cease and desist from representing himself as a certified public accountant and from practicing public accountancy unless or until he complies with the registration and licensing provisions of the Public Accountancy Act by obtaining a license to practice public accountancy or certified public accountancy. The complaint notified the respondent of the requirement to file a written answer with the State Office of Administrative Hearings (SOAH) within 20 days of the date of the complaint. The respondent failed to file a written answer with SOAH. The Board considers this matter for final disposition in accordance with the Board's default procedures.

**CPE ACTIONS**

The certificate of each respondent listed below was not in compliance with the Board's CPE requirements as of the date of the Board meeting. Each respondent was suspended for the earlier of a period of three years, or until the respondent complies with the licensing requirements of the *Act*. Additionally, a \$100 penalty was imposed for each year the respondent continues to be in non-compliance with the Board's CPE requirements. The respondents were found to be in violation of *Sections 523.111* (Mandatory CPE Reporting) and *501.94* of the Board's *Rules*, as well as *Section 901.411* (CPE) of the *Act*.

<i>Respondent, Location / Country</i>	<i>Board Date</i>	<i>Respondent, Location/Country</i>	<i>Board Date</i>
Frederick Lee Allerkamp, San Antonio, TX	09/21/2006	Ralph Dee Hollingshead, Magnolia, TX	09/21/2006
Howard G. Barker, Hockley, TX	09/21/2006	Guillermo Andres Rosales Jacobson, Pearland, TX	09/21/2006
Patricia Lynn Brown, Houston, TX	09/21/2006	Thomas Prescott Kessey, Houston, TX	09/21/2006
Catherine R. Burns, Plano, TX	09/21/2006	Gary Kevin Keys, Edmond, OK	09/21/2006
Deborah Anne Carr, Jakarta, Indonesia	09/21/2006	Jonathan David Klein, Austin, TX	09/21/2006
Jeanette H. Davern, Richardson, TX	09/21/2006	Mary Snyder Mathews, Houston, TX	09/21/2006
Patricia Delaney, Chevy Chase, MD	09/21/2006	Matthew Edward Moseley, Belrose, Australia	09/21/2006
Mack Wayne Dennis, Flower Mound, TX	09/21/2006	Marilyn Constance Crist Patten, Houston, TX	09/21/2006
Glennon Mark Dillon, Shepherd, TX	09/21/2006	Kathryn Ann Pearce, Houston, TX	09/21/2006
Charles E. Donnelly, Jr., Frisco, TX	09/21/2006	Kenneth Wayne Robichau, Houston, TX	09/21/2006
James Clifford Doyal, Lubbock, TX	09/21/2006	Robert Earl Seaman Jr., Houston, TX	09/21/2006
James Marshall Doyle II, Charlotte, NC	09/21/2006	Thomas Charles Steadman, Corinth, TX	09/21/2006
Wade I. Hansen, San Diego, CA	09/21/2006	John Alvis Vandygriff, Round Rock, TX	09/21/2006
Michael Joe Harwell, Houston, TX	09/21/2006	Wallace Robert Warrenburg, Austin, TX	09/21/2006

**THREE-YEAR DELINQUENT ACTIONS**

The respondents listed below violated *Sections 901.502(4) and 901.502(11)* of the *Act* when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the Board meeting date. Each respondent may regain his or her certificate by paying all the required license fees and penalties and by otherwise coming into compliance with the *Act*.

<i>Respondent, Location/Country</i>	<i>Board Date</i>	<i>Respondent, Location/Country</i>	<i>Board Date</i>
Renee Affolter Baki, Houston, TX	09/21/2006	Kathleen Diane Meier Hannon, McLean, VA	09/21/2006
Van Bennett Ballew, Del Mar, CA	09/21/2006	Andre J. Holmes, Miami, FL	09/21/2006
Frederick Joseph Barrett, Miami Beach, FL	09/21/2006	Janna Kay Jones, Fort Worth, TX	09/21/2006
Reuven Mark Bisk, Houston, TX	09/21/2006	Ronnie Paul Jones, Spring, TX	09/21/2006
Rosemary Ellen Blair, San Diego, CA	09/21/2006	Gary Gene Kennedy, Garland, TX	09/21/2006
Charles Bettis Blalock II, Seguin, TX	09/21/2006	Ruth Naurine Kessie, Katy, TX	09/21/2006
Ronald Keith Busby, Winter Park, FL	09/21/2006	Linda Diane Hobbs Ketter, Fort Worth, TX	09/21/2006
Nancy Dionne Byrd, Lafayette, LA	09/21/2006	Gail Storm Labunski, La Feria, TX	09/21/2006
Reynaldo Candelaria, Houston, TX	09/21/2006	Alyse Wynne Lamb, Snellville, GA	09/21/2006
Michael Caulk Cassady, The Woodlands, TX	09/21/2006	Christopher Charles Lucas, Holmdel, NJ	09/21/2006
Lawrence Allen Cole Jr., Houston, TX	09/21/2006	Mark David Moyer, Westport, CT	09/21/2006
Amy Pauline Collette, Georgetown, TX	09/21/2006	Dennis Wayne Murray, Kingwood, TX	09/21/2006
Vincent Emery Cook, Spring, TX	09/21/2006	Victoria Sue Mylan, Eagle, ID	09/21/2006
Burt Feild Copeland, Dallas, TX	09/21/2006	Norman Dale Pool, Fort Worth, TX	09/21/2006
John Jackson Crawford, Savannah, GA	09/21/2006	Donald Keith Reed, Birmingham, AL	09/21/2006
Ronald Keith Crews, De Soto, TX	09/21/2006	Robert Louis Richey, Lauderhill, FL	09/21/2006
Alexander Michael Danza, Allen, TX	09/21/2006	Lewis Gilbert Ross, Austin, TX	09/21/2006
Gregory Bob Davault, Plano, TX	09/21/2006	Gideon William Sanford Jr., Temple, TX	09/21/2006
Peter Donohoo, Austin, TX	09/21/2006	Stephen Noel Sparkman, Flower Mound, TX	09/21/2006
Julie Lipe Duke, Longview, TX	09/21/2006	George Dobbins Sulzby, Dallas, TX	09/21/2006
Mark Allan Eitzen, Dallas, TX	09/21/2006	Barbara June Tadlock, Stamford, CT	09/21/2006
Li-Huan Adam Fang, Hurst, TX	09/21/2006	Xuelian Tian, Burnaby, Canada	09/21/2006
Donald Wayne Ferry, Arlington, TX	09/21/2006	Hong Cam Tran, San Antonio, TX	09/21/2006
Ellis Paul Gosserand, Baton Rouge, LA	09/21/2006	Mikhail M. Tsvetkov, Moscow, Russia	09/21/2006
Jon James Grinsell, Fort Myers, FL	09/21/2006	Michael Adolph Wayne, Corpus Christi, TX	09/21/2006

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