



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 137 | November 2018

NEWS & UPDATES

Recent Rule Adoptions

Every four years, the Board's Rules Committee undergoes a rules review process to identify possible rule changes that may be needed. Rule amendments are also frequently initiated when the Board recognizes issues that have arisen as regulatory matters are addressed. Sometimes developments in the profession or industry, such as changes to the National Association of State Boards of Accountancy and the American Institute of Certified Public Accountants *Uniform Accountancy Act Model Rules* initiate rule revisions. Occasionally changes in required education, qualifications, or feedback received from licensees also facilitate the consideration of rule amendments.

Various Board committees identify and present proposed rule amendments to be presented at the next Rules Committee meeting, after also having been reviewed by the Governor's Office. The proposed amendments and any comments from the Governor's Office are presented to the Board's Rules Committee. Next, members of the Board's Rules Committee discuss and draft proposed rule amendments and present them to the Board for consideration. Board members discuss and vote on the proposed rule amendments during Board meetings. If a consensus is reached to approve the suggested revisions, then the Board-approved proposed rule amendments are sent to the [Texas Register](#) for publication to solicit public comment. The public has 30 days to review the proposed amendments and provide comments. If public comments are received, the Rules Committee may choose to incorporate further changes.

Once rules have been adopted by the Board, they are sent to the Office of the Secretary of State for publication in the [Texas Administrative Code](#), which includes the most up-to-date rules governing all aspects of certification and regulation for accounting professionals. Rule amendments are adopted under the [Public Accountancy Act](#) (the *Act*). *Texas Occupations Code*, §901.151 provides the agency with the authority to amend, adopt, and repeal rules deemed necessary or advisable to effectuate the *Act*.

The 20 rule amendments summarized below were adopted during the Board's past fiscal year (September 1, 2017 — August 31, 2018). To view all Board rules, please reference the [Texas Administrative Code](#).

Rule §501.83 Firm Names (Adopted March 2018)

The amendment to §501.83 clarifies that an LLC or similar business entity may use company in its firm name and makes it clear that a sole proprietorship may not use the term company unless the sole proprietorship has more than one CPA involved in the firm.

Continued on page 3

IN THIS ISSUE

- 2 CPE Sponsors
- 4 Common Individual Licensing Questions From CPAs
- 6 Enforcement Actions
- 10 Licensee In Memoriam

In Memoriam



Frank W. Maresh, CPA passed away at the age of 79 years old on October 2, 2018. Maresh was appointed to the Texas State Board of Public Accountancy in 1993 by Governor Ann Richards and served as

chairman from 1995 until 1997. Maresh spent more than 30 years with KPMG, during which time he served on the Board of Directors, as managing partner of the Houston office and southwest region of the U.S., and vice chairman of the firm.

Maresh held a Bachelor of Business Administration with honors in Accounting and a Master's of Professional Accounting with highest honors from The University of Texas at Austin. He was recognized as a Distinguished Alumnus of McCombs School of Business and was inducted into the University of Texas Business Hall of Fame.

CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of October 8, 2018)

Sponsor #	Sponsor Name	Date of Next Review	Status
010107	Boardwalk Pipeline Partners	08/01/2020 - 07/31/2021	A
002384	Bolinger, Segars, Gilbert & Moss, LLP	09/01/2020 - 08/31/2021	A
000909	Briggs & Veselka Co.	07/01/2020 - 06/30/2021	A
009210	CalvettiFerguson, P.C.	09/01/2020 - 08/31/2021	A
010273	Centrica US Holdings Inc - Finance Organization	06/01/2020 - 05/31/2021	A
004813	Chapman, Hext & Co., P.C.	09/01/2020 - 08/31/2021	A
009923	CMRosen, LLC	08/01/2020 - 07/31/2021	A
009922	COG Operating LLC	08/01/2020 - 07/31/2021	A
010106	Education Service Center Region 13	08/01/2020 - 07/31/2021	A
009617	Federated Investors Management Company	07/01/2020 - 06/30/2021	A
010094	Geistweidt & Company, P.C.	07/01/2020 - 06/30/2021	A
003072	Hess Corporation	08/01/2020 - 07/31/2021	A
008932	Information Systems Audit & Control Association	05/01/2020 - 04/30/2021	A
001021	Institute of Management Accountants-Dallas Fort Worth Chapter	09/01/2020 - 08/31/2021	A
005614	ISM - Rio Grande Valley	06/01/2020 - 05/31/2021	A
008778	Kinder Morgan, Inc.	09/01/2020 - 08/31/2021	A
001610	PepsiCo's Finance College	06/01/2020 - 05/31/2021	A
009743	Riviera Operating, LLC	08/01/2020 - 07/31/2021	A
003553	Sysco Corporation	07/01/2020 - 06/30/2021	E
009746	The MB Group, LLC	08/01/2020 - 07/31/2021	A
001682	Tyler Junior College	07/01/2020 - 06/30/2021	A
010100	Vistage - Dallas	07/01/2020 - 06/30/2021	A
003612	Whitley Penn, LLP	08/01/2020 - 07/31/2021	A
010114	William B. Larson, CPA, LLC	09/01/2020 - 08/31/2021	A

Registration Status: A = Currently active E = Currently expired

- Check the Board website at www.tsbpa.texas.gov for qualified CPE sponsors before enrolling in a CPE course.

TEXAS STATE BOARD OF
PUBLIC ACCOUNTANCY

333 Guadalupe
Tower 3, Suite 900
Austin, TX 78701-3900

BOARD MEMBERS

MANUEL (MANNY) CAVAZOS IV, Esq., CPA
PRESIDING OFFICER

TIMOTHY L. (TIM) LAFREY, Esq., CPA
ASSISTANT PRESIDING OFFICER

ROBERT M. (BOB) McADAMS, CPA
TREASURER

BENJAMIN (BEN) PEÑA, CFE, CPA
SECRETARY

SUSAN FLETCHER
EXECUTIVE MEMBER-AT-LARGE

ROSS T. JOHNSON, CPA
EXECUTIVE MEMBER-AT-LARGE

LISA A. FRIEL, CPA
JAMIE D. GRANT

DONNA J. HUGLY, CPA
JAMES D. (JIM) INGRAM IV, CPA

WILLIAM (BILL) LAWRENCE
ROSELYN (ROSIE) MORRIS, Ph.D., CPA

STEVE D. PEÑA, CPA

DEBRA S. SHARP

KIMBERLY E. WILKERSON, Esq.

EXECUTIVE DIRECTOR
WILLIAM TREACY

EDITOR
JULIE PRIEN

Accounting/Administration
(512) 305-7800

FAX (512) 305-7854

accounting@tsbpa.texas.gov

CPE
(512) 305-7844
FAX (512) 305-7875
licensing@tsbpa.texas.gov

Enforcement
(512) 305-7866
FAX (512) 305-7854
enforcement@tsbpa.texas.gov

Executive Director
(512) 305-7800
FAX (512) 305-7854
executive@tsbpa.texas.gov

Licensing/Peer Review
(512) 305-7853
FAX (512) 305-7875
licensing@tsbpa.texas.gov

Publications
(512) 305-7804
FAX (512) 305-7875
publicinfo@tsbpa.texas.gov

Qualifications
(512) 305-7851
FAX (512) 305-7875
exam@tsbpa.texas.gov

Rule §501.83 Firm Names (Adopted July 2018)

The amendment to §501.83(a)(4)(B) deletes a reference to repealed §513.2 and replaces it with the correct reference: §901.355 of the Act, because the Board no longer registers foreign CPAs but issues a certificate based upon reciprocity.

Rule §501.90 Discreditable Acts (Adopted May 2018)

The amendment to §501.90 clarifies that if a state or federal court determines that a licensee has violated state or federal laws, or state and federal regulations, such as laws against sexual harassment or under the *Deceptive Trade Practices Act*, the Board could consider the violation to be a discreditable act and subject the licensee to disciplinary action by the Board.

Rule §501.93 Responses (Adopted May 2018)

The amendment to §501.93 will make it clear that licensees have a responsibility to provide information they have access to, which the Board believes is important to the investigation.

Rule §507.6 Employee Training and Education Assistance Program (Adopted September 2017)

The amendment to §507.6 no longer lists a specific dollar amount but clarifies that the fees will be established by the Board.

Rule §511.57 Qualified Accounting Courses (Adopted May 2018)

The amendment to §511.57 clarifies that the minimum of 30 semester hours of upper level accounting classes needed to qualify to take the UCPAE, that are repeated, may only be counted once to meet the requirement.

Rule §511.59 Definition of 150 Semester Hours (Adopted May 2018)

The amendment to §511.59 clarifies that the minimum of 150 semester hours of classes needed to qualify to take the CPA Exam, that are repeated, may only be counted once to meet the requirement.

Rule §511.92 Definitions (Adopted November 2017)

The amendment to §511.92 utilizes the best language for describing impairments.

Rule §511.94 Documentation of the Need for an Accommodation (Adopted November 2017)

The amendment to §511.94 also utilizes the best language for describing impairments.

Rule §511.122 Acceptable Work Experience (Adopted March 2018)

The amendment to §511.122 replaces federal government classification levels with job titles and clarifies work experience gained in client practice.

Rule §511.123 Reporting Work Experience (Adopted November 2017)

The amendment to §511.123 proposes language requiring the supervising CPA to affirm in writing that he/she has

supervised the work of the applicant for at least one year and expresses the opinion that the applicant is qualified to perform accounting work in accordance with professional standards.

Rule §511.124 Acceptable Supervision (Adopted March 2018)

The amendment to §511.124 assures that an applicant has evidenced sufficient work experience to become a CPA.

Rule §513.16 Death or Incapacitation of Firm Owner (Adopted March 2018)

The amendment to §513.16 replaces “sole proprietorship” with “sole CPA owner” to make it clear that the rule allows all single ownership firms to be permitted to operate for a limited time upon the single owner’s death or incapacitation to prevent irreparable damage to the firm.

Rule §515.8 Retired or Disability Status (Adopted November 2017)

The amendment to §515.8 provides guidance on what constitutes retirement, requires retired CPAs to identify themselves as “retired,” and expands upon what constitutes and what may be considered to be volunteer work performed in retired status.

Rule §519.7 Misdemeanors that Subject a Licensee or Certificate Holder to Discipline by the Board (Adopted November 2017)

The amendment to §519.7 puts in place the process for determining whether a misdemeanor conviction in another state is comparable to a misdemeanor in Texas, which would subject a licensee to possible disciplinary action.

Rule §520.3 Institutions (Adopted March 2018)

The amendment to §520.3 recognizes the Board’s fiscal year as beginning on September 1 of each year, removes the term reallocation because the referenced report does not relate to reallocation, and removes the seven day time requirement in subsection (d)(2)(A) because it is not used by the Board.

Rule §520.5 Award Amounts and Uses (Adopted March 2018)

The amendment to §520.5 establishes that the Board will determine the minimum and maximum award amount to a student under the scholarship program and eliminates the standard for over awards.

Rule §520.6 Allocations (Adopted March 2018)

The amendment to §520.6 does not make substantive changes but was made to help the reader better understand the allocation of awards.

Rule §525.1 Applications for the UCPAE, Issuance of the CPA Certificate, or Initial License (Adopted September 2017)

The amendment to §525.1 incorporates language from Chapter 53 of the *Occupations Code* regarding criminal convictions with additional revisions so that the rule

addresses only individuals applying to take the Uniform Certified Public Accountant Examination (UCPAE).

Rule §525.2 Applications for or Renewal of a License for Licensees with Criminal Backgrounds (Adopted September 2017)

The amendment to §525.2 incorporates language from *Chapter 53 of the Occupations Code* regarding criminal convictions with additional revisions so that the rule addresses licensees applying for license renewal. The word “article” was added to subsection (c).

OTHER NEWS & UPDATES

Common Individual Licensing Questions from Texas CPAs

There are several common questions asked by Texas CPAs that the Board’s licensing staff answers every day by phone or by email. It is always a good habit to periodically check your license status through the Online Services menu at www.tsbpa.texas.gov to determine how much continuing professional education (CPE) you need to renew your license. You can also record CPE credits as you take courses throughout the year, rather than waiting until the last minute and risk being short due to unforeseen circumstances. Take a look at these common situations to make sure you are on the right track this year.

Recording CPE from nonregistered sponsors has improved:

Several weeks ago, the Information Resources Division of the Board updated the reporting tool Texas CPAs use to record CPE courses through **Online Services**. The dropdown list for registered sponsors has been updated using a JavaScript filter for ease of use.

We are also now accepting online input of courses taken from nonregistered sponsors through the same reporting menu. There is no longer a need to submit a separate form to record these courses with the Board. Simply select the radio button for a nonregistered sponsor and complete the steps to record the course to your CPE record. You will still need to provide a reason that a course was taken from a nonregistered sponsor, but you will do this at the time the course is recorded. Texas CPAs should keep in mind that they may not claim more than 50 percent of the total CPE credits from nonregistered sponsors in any three-year reporting period.

I’m going back to work after claiming retired status:

Many Texas CPAs that have previously claimed the retired status during their license renewal find themselves with opportunities to re-enter the workforce. You’ll want to take a look at Board **Rule 515.8** to make sure the work you are considering will require that your license return to an active status. If you are working in some association with accounting, which is broadly interpreted in the rules to include most work of a financial nature, you’ll need to remove yourself from retired status and return your license to an active status.

Usually these events don’t align with your annual renewal cycle, so you’ll need to contact the Board by email at licensing@tsbpa.texas.gov to request a new license renewal notice. Depending on the timing of the request, you will be asked to pay the license fee established by the Board for the period since you became employed. You must also meet the CPE requirements for the period leading up to re-entering the workforce. Most often this will require a retired Texas CPA to complete 40 credits of CPE, inclusive of the 4 credit Board-approved Texas Ethics course. Your CPE can always be updated online through the Online Services menu for individual licensees. If you happen to re-enter the workforce on or near your normal renewal month, you can easily opt out of the retired status at that time and complete the renewal steps.

How much CPE do I need after I first get my license?

When you receive your initial Texas license, you can verify your upcoming CPE requirement that is due by logging into your Online Services, Individual Licensee Login and selecting “Review your CPE Requirement” under the Continuing Professional Education menu (see screen shot on the next page). First time CPAs should see the following result: “Report 0.00 more CPE credits, of which 0.00 must be Board approved ethics credits.” Although this might seem odd, you do not have a CPE requirement in these first months of licensure and any CPE that you take during these first months will not count toward a future license period (see screen shot on the next page).

The first day of the month following your first full-year license renewal period (for example, if you were born on December 12, you should look on January 1) you will see your CPE requirement

“Report 20.00 more CPE credits, of which 0.00 must be Board approved ethics credits.” In the subsequent 12-month period, you do not have an ethics requirement but you will need 20 CPE credits to meet your next CPE requirement. As you record CPE courses via Online Services throughout the year, your reminder of how many credits you have remaining to complete will automatically update so that you can easily access this information.

Each year, your next CPE requirement will show exactly how many credits you will need in order to renew your license. After you have been licensed for four years and then for each subsequent year, you will need to have completed 120 credits of CPE in the preceding three-year period with a 20 credit minimum in any single year and a 4 credit Board-approved Texas Ethics course every other year.

Verify your upcoming CPE requirement that is due by logging into your Online Services, Individual Licensee Login and selecting “Review your CPE Requirement” under the Continuing Professional Education menu:

You do not have a CPE requirement in your first months of licensure and any CPE that you take during these first months will not count toward a future license period:

License Period	Accrual Period	Technical	Non-tech	Ethics	Total	Exemption
JAN 2017 - DEC 2017	JAN 2016 - DEC 2016	.00	.00	.00	.00	None
JAN 2018 - DEC 2018	JAN 2017 - DEC 2017	.00	.00	.00	.00	None
JAN 2019 - DEC 2019	JAN 2018 - DEC 2018	.00	.00	.00	.00	None

For additional questions, please email the Licensing Division at licensing@tsbpa.texas.gov.

ENFORCEMENT ACTIONS

Ratified at the September 20, 2018 Board Meeting

A. AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation No.: 18-03-13L**
Respondent: James Erwin Carmichael, CPA
Hometown: Scottsdale, AZ
Certificate No.: 017865
Rule Violation: 501.90(6)
Act Violations: 901.502(6), 901.502(8)

Respondent entered into an Agreed Consent Order (ACO) with the Board whereby Respondent involuntarily surrendered his certificate in lieu of further disciplinary proceedings.

The Board's discipline resulted from the Respondent having relinquished his certificate in Arizona in lieu of formal disciplinary proceedings arising from allegations of preparing and filing false tax returns, planning to defraud the IRS and diverting funds from an employer.

- 2. Investigation Nos.: 17-08-04L & 17-08-05L**
Respondents: David A. Schroeder & D.A. Schroeder CPA PLLC
Hometown: Houston, TX
Certificate No.: 091426
Firm License No.: C09717
Rule Violation: 501.90(4)
Act Violations: 901.502(6), 901.502(10), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were suspended for two years. Upon the end of the suspension period, Respondents' certificate and license will be revoked; however, the revocation will be stayed, and Respondents will be on probation for eight years under certain conditions. Respondent received deferred adjudication and a 10-year probation for the felony offense of manufacturing or delivering a controlled substance.

TECHNICAL STANDARDS REVIEW COMMITTEE

- 1. Investigation No.: 17-10-08L**
Respondent: Weaver and Tidwell, L.L.P.
Hometown: Ft. Worth, TX
Firm License No.: P04338
Rule Violation: 501.60(3)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded, ordered to pay an administrative penalty of \$22,500 and administrative costs of \$171.20 within 30 days of the date of the Board Order.

Respondent was censured by the Public Company Accounting Oversight Board (PCAOB) for failing to comply with PCAOB Auditing Standard No. 7, Engagement Quality Review. Two partners of Respondent firm served as engagement quality reviewers on two audits immediately after serving as the engagement partner on audits, without satisfying the mandatory two year "cooling-off" period for former engagement partners.

- 2. Investigation Nos.: 17-01-06L & 17-01-07L**
Respondents: Gerald D. Nelson & Gerald D. Nelson, P.C.
Hometown: Cranfills Gap, TX
Certificate No.: 010479
Firm License No.: C02100
Rule Violation: 501.60
Act Violations: 901.502(6), 901.502(12)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded, ordered to pay administrative costs of \$13,644.33, and Respondents' certificate and firm license were placed on limited scope status until a petition for removal is approved. Respondents are prohibited from performing audits, reviews and compilations, and other

engagements required by the Board to be performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States, or OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, without a pre-issuance review by a pre-issuance reviewer approved by the Chair of the Technical Standards Review Committee.

Respondent Firm issued an audit report for a school district in which the Texas Education Agency determined that Respondent and Respondent Firm failed to test the work of the CPA firm retained by the school district to assist it in preparing for the audit and that the Respondent and Respondent Firm did not perform any entity level transaction tests as required by auditing standards.

- 3. Investigation No.: 18-03-16L**
Respondent: Dianne D. Washington, CPA
Hometown: Matador, TX
Certificate No.: 055988
Rule Violation: 501.81
Act Violations: 901.461, 901.502(6), 901.502(12)

Respondent entered into an ACO with the Board whereby Respondent was revoked. In addition, Respondent must pay administrative penalties of \$10,000 and \$382.40 in administrative costs. Respondent issued 18 compilations and audits without a firm license.

- 4. Investigation No.: 11-08-22L**
Respondent: Albert J. Rincon
Hometown: The Woodlands, TX
Certificate No.: 068129
Rule Violation: 501.90(9)
Act Violations: 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent was suspended for a period of two years. In addition, Respondent must

pay administrative penalties of \$10,000.

Respondent worked as the Chief Financial Officer at Stanford Group Company (“SGC”) where he participated in the preparation of financial statements for SGC, an affiliate of Stanford International Bank. In 2009, SGC and related entities were placed into receivership at the request of the United States Securities and Exchange Commission (SEC). Respondent signed financial statements that were submitted to the SEC that were false and misleading.

UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY

1. Investigation No.: 18-02-68N
Respondent: Tia Williams
Hometown: Pearland, TX
Act Violations: 901.451, 901.452, 901.453

Respondent entered into an ACO with the Board whereby Respondent agreed to cease from engaging in the practice of public accountancy including, but not limited to, the use of the terms “CPA,” “accountant,” “auditor,” “accounting services,” and “auditing services.” This also includes the performance or offer to perform attest services.

Respondent used the term CPA on her resumes and referred employment recruiters to the Board’s website with the intent to cause the recruiters to believe she is the individual holding a license issued by this agency. Respondent has never held a license issued by this agency.

2. Investigation No.: 17-11-14N
Respondents: Parker Accounting & Income Tax and Debra Parker
Hometown: Tomball, TX
Act Violations: 901.451, 901.452, 901.453

Respondents entered into an ACO with the Board whereby Respondents agreed to cease from engaging in the practice of public

accountancy including, but not limited to, the use of the terms “accountant,” “accounting,” “audit,” and “accounting services.”

Although Respondents have never held a license issued by this agency, Respondents were using terms restricted by the Act on web-based profiles, marketing websites and storefront signage as well as, asserting an expertise in accounting and auditing.

B. PROPOSALS FOR DECISION

1. Investigation Nos.: 16-04-15L & 16-04-16L
SOAH Docket No.: 457-17-1669
Respondents: Mahesh K. Thakkar & Thakkar CPA, PLLC (Firm)
Hometown: McKinney & Plano, TX
Certificate No.: 088101
Firm License No.: C08547
Rule Violations: 501.60, 501.70, 501.74, 501.83, 501.90(7), 501.93 and 527.4

The Administrative Law Judge (ALJ) concluded that Mr. Thakkar violated Board *Rules 501.60, 501.70, 501.74, 501.83, 501.90(7), 501.93 and 527.4* and his individual license and firm certificate be revoked and he be assessed a \$60,000 administrative penalty and direct administrative costs of \$3,785.67.

Respondent was the founding partner and sole shareholder of Thakkar CPA, PLLC d/b/a The Hall Group CPAs. The ALJ found that between January 6, 2014 and January 29, 2015, Thakkar CPA issued 15 audit reports for public companies that 14 of the public companies (“issuers”) included in filings with the SEC. Additionally, Thakkar CPA conducted 30 reviews of interim financial information included in Forms 10-Q that 11 issuers filed with the SEC.

The SEC alleged that Respondents knew, or were at least reckless in not knowing, that Thakkar CPA was not licensed in Texas to practice public

accountancy as The Hall Group CPAs and was not registered with the PCAOB.

The Board adopted an order approving the Proposal For Decision issued by the ALJ.

2. Investigation Nos.: 14-03-10L & 14-03-11L
SOAH Docket No.: 457-15-5337
Respondents: Gayle W. Botley & Gayle W. Botley, CPA (Firm)
Hometown: Beaumont, TX
Certificate No.: 053971
Firm License No.: T04869
Rule Violations: 501.60, 501.74(b), and 501.74(d)

The ALJ found that Mr. Botley violated Board *Rules 501.60 and 501.74* and recommended a two-year probated suspension, a \$25,000 administrative penalty, and \$66,890.68 in administrative costs.

Respondents performed the audits of the Beaumont Independent School District (BISD) for the Fiscal Years Ending 2010, 2011, and 2012, during which time, the Director of BISD and the district’s Comptroller embezzled at least \$4,000,000.

The ALJ found that Respondents: (1) failed to perform and issue the BISD audits of BISD’s financial statements in compliance with AU sections 314 and 316 by failing to adequately document and test internal controls of journal entries and wire transfers for the 2010, 2011, and 2012 BISD audits; (2) failed to exercise due professional care in the testing of internal controls over journal entries and wire transfers; and (3) failed to maintain appropriate documentation of their testing on internal controls to afford a reasonable basis for their conclusions.

The Board adopted an order approving the Proposal For Decision issued by the ALJ.

Continuing Professional Education Actions

The respondents listed below were not in compliance with the Board's continuing professional education (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 Board Rule 523.111 (Required CPE Reporting) and 501.94 (Mandatory Continuing Professional Education), as well as Section 901.411 (CPE) of the Act.

Respondent / Location	Board Date
Brian Robert Allen, San Jose, CA	07/19/2018
Jason Andrew Baker, Round Rock, TX	09/20/2018
Brooks Donaldson Bankhead, Dallas, TX	09/20/2018
Mark Steven Banta, San Francisco, CA	09/20/2018
Csongor Bibza, Southlake, TX	07/19/2018
Larry N. Bland Jr., Plano, TX	07/19/2018
David Marc Brady, Dallas, TX	09/20/2018
John Gillette Burns, Houston, TX	07/19/2018
Felicia Anjeanette Clement, Cypress, TX	09/20/2018
Andrew E. Compton, North Richland Hills, TX	09/20/2018
Eric Justin Conley, Wylie, TX	09/20/2018
Donna Lynne Ripple Courville, Sacramento, CA	09/20/2018
Jay Stuart Dace, Richardson, TX	07/19/2018
Megan Ashk Ebadat, Houston, TX	09/20/2018
Maridith Grace Felder, Houston, TX	09/20/2018
Phillip Buckley Garrison, Austin, TX	07/19/2018
Victoria Ann Goodman, Katy, TX	09/20/2018
Lashonte Rene Greene, Houston, TX	09/20/2018
Karra Parker Guess, Austin, TX	09/20/2018
Debra Hancock, Lewisville, TX	07/19/2018
Craig Stephen Hatherly, The Woodlands, TX	07/19/2018
Chance Michael Heath, Houston, TX	09/20/2018
Denise Jacobson Hendrix, Atlanta, GA	09/20/2018
Paula Kaye Hicks, Dallas, TX	07/19/2018
Robert Vicent Hiegel Jr., Sugar Land, TX	09/20/2018
Robert Kimball Hoyt, Austin, TX	07/19/2018
Kellie P. Hua, Houston, TX	07/19/2018
Deborah Lynn Rutan Huff, Houston, TX	07/19/2018
Brett Alan Huisman, Frisco, TX	07/19/2018
Mary Jacob John, The Woodlands, TX	09/20/2018
Kirby Dean Kercheval, Grapevine, TX	09/20/2018
Angelica Resendez Kornegay, San Benito, TX	07/19/2018
Lee Ann Kroon, Spring, TX	09/20/2018
Kellie S. Fitton Kuykendall, Sugar Land, TX	07/19/2018
Carla A. Kwarteng-Amaning, League City, TX	07/19/2018
Arti Kwatra, Irving, TX	07/19/2018
Charlene Injoo Lee, Rockledge, FL	09/20/2018
Barry James Lewis, Desoto, TX	07/19/2018
Michael Lamar Lindsey, Tomball, TX	09/20/2018
Charles Azor Little, Southlake, TX	09/20/2018
Alice G. Lochridge, Humble, TX	09/20/2018
Azeem Akbarali Marediya, Dallas, TX	07/19/2018
Jon Edward Martinez, Houston, TX	09/20/2018
Thomas Tyler McEntire, Cypress, TX	09/20/2018

Respondent / Location	Board Date
Lee Ann Menard, Houston, TX	09/20/2018
Elisa Irene Moore, Dallas, TX	09/20/2018
Du Khanh Nguyen, Houston, TX	09/20/2018
Laura Pattillo Parsons, Leander, TX	09/20/2018
Evelyn Marisol Paz, Spring, TX	07/19/2018
Michael Kenneth Price, Sugar Land, TX	09/20/2018
Monica Leonor Andrea Reed, Austin, TX	09/20/2018
Bernard Samuel Reingold, Houston, TX	07/19/2018
Sarah Kaitlynn Ripple, Cedar Park, TX	07/19/2018
Christie Watt Sade, Houston, TX	07/19/2018
Leslie A. Simmons, Dallas, TX	07/19/2018
John Anthony Sivo, Arlington, TX	09/20/2018
Melinda Gay Smith, Austin, TX	07/19/2018
Matthew Larry Studinski, Parsonsfield, ME	09/20/2018
Anu Thomas, Houston, TX	07/19/2018
Brant Christopher Thomas, Dallas, TX	07/19/2018
Kristine Marie Thomas, Murphy, TX	07/19/2018
Mary Kathleen Thorson, Richardson, TX	09/20/2018
Thomas Lavoy Waldrep, Lubbock, TX	07/19/2018
Kathryn Mary Walters, Conroe, TX	09/20/2018
Peggy Gale Roberts Waters, Houston, TX	09/20/2018
Douglas Charles Will, San Francisco, CA	07/19/2018
Kathleen McClatchey Wood, Marshall, TX	09/20/2018

Three-Year Delinquent Actions

The respondents listed below violated Section 901.502(4) 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 late fees and by otherwise coming into compliance with the Act.

Respondent / Location	Board Date
Kristi Newman Albrecht, San Antonio, TX	07/19/2018
Katherine Nicole Allain, Dallas, TX	09/20/2018
Christopher Mark Anderson, Castle Rock, CO	07/19/2018
David Eric Anderson, Spring, TX	07/19/2018
Patrick Linton Arsers, Dallas, TX	09/20/2018
Willie Alvah Batten, Ennis, TX	09/20/2018
Roxanne Elizabeth Benincosa, Bentonville, AR	07/19/2018
Glendon Rhea Brown, Dallas, TX	07/19/2018
Theresa Ann Cameron-Ortiz, Alexandria, VA	07/19/2018
Don Thomas Cantrell, Sherman, TX	09/20/2018
Mary Frances Carr, Manor, TX	09/20/2018
James Truman Chaney, Austin, TX	09/20/2018
Marilyn Gin Chee, Houston, TX	09/20/2018
Bernard Louis Colella Jr., Houston, TX	09/20/2018
Brantly Norman Couch, Austin, TX	07/19/2018
Brian David Daugherty, Austin, TX	09/20/2018
Brian Elliot Davis, Kingwood, TX	09/20/2018
Jerry Alfred Davis, Houston, TX	09/20/2018
Donald Joseph Dean, Austin, TX	09/20/2018
Alice Gatlin Demers, Seabrook, TX	07/19/2018
Amy Marie Devries, San Antonio, TX	09/20/2018
Terence John Diamond, Safety Harbor, FL	07/19/2018

Respondent / Location	Board Date	Respondent / Location	Board Date
William Howard Dickson Jr., Austin, TX	09/20/2018	Justin Lee Peltier, Houston, TX	09/20/2018
Alexandru Marin Didea, McKinney, TX	09/20/2018	Thomas John Porter, Dallas, TX	09/20/2018
Patrick Aaron Downey, New York, NY	07/19/2018	Kathryn Burruss Quincy, Atlanta, GA	07/19/2018
John Joseph Doyle, Plano, TX	07/19/2018	Zachary Albert Rabinovitz, Dallas, TX	09/20/2018
Lisa Tucker Elrod, Southlake, TX	09/20/2018	Sharon Murrell Rasmussen, Nacogdoches, TX	07/19/2018
Joan Arlene Pickford Emison, Cambridge, MA	09/20/2018	Philip AryIn Rogers, Atlanta, GA	09/20/2018
Michael Daves Erickson, Austin, TX	09/20/2018	Eleanor Lynn Moore Russell, Paducah, TX	07/19/2018
Jennifer Danielle Eslava, Humble, TX	09/20/2018	Kevin Michael Ryan, Austin, TX	09/20/2018
Thomas Joseph Fatjo Jr., Houston, TX	09/20/2018	Joshua Christian Savage, Wolfforth, TX	09/20/2018
Joseph Robnett Fendley Jr., Houston, TX	07/19/2018	Joseph Richard Savarese, Arlington, TX	09/20/2018
Lee Ann Feuerbacher, Irving, TX	07/19/2018	Mary Hager Seale, Thornton, TX	09/20/2018
Thomas Walker Fitz, Houston, TX	07/19/2018	Tarang Sharma, Bethesda, MD	09/20/2018
Jamie Lynn Fitzgerald, Kirkwood, MO	07/19/2018	Ross William Sheil, New York, NY	07/19/2018
Jerry Fye, Georgetown, TX	09/20/2018	Kelly A. Sinclair, Wichita Falls, TX	09/20/2018
James David Gallacher, Ridgefield, WA	07/19/2018	Thomas Paul Sirico Jr., Avondale, AZ	07/19/2018
Helen Horowitz Gardner, Dallas, TX	07/19/2018	Abdoulie Sissoho, Houston, TX	09/20/2018
Ronald Nathan Gee, Blanket, TX	09/20/2018	Eugene Everett Smith, Stafford, VA	07/19/2018
Virginia Marie Girrens, Katy, TX	07/19/2018	Nan Elizabeth Smoot, Flower Mound, TX	09/20/2018
Anna Marie Goss, Houston, TX	09/20/2018	Felix Peter Sockwell, Houston, TX	09/20/2018
Bruce Wade Hafemeister, Plano, TX	09/20/2018	Diane Margaret Czarnecki Staacke, Dallas, TX	07/19/2018
Carolyn Marie Hastings, Allen, TX	07/19/2018	Dennis Michael Steen, Houston, TX	09/20/2018
Serge Boris Heidrich, Paris La Défense, FR	07/19/2018	Jason T. Stumph, Germantown, TN	09/20/2018
Luther Dewayne Henderson Jr., Houston, TX	07/19/2018	Jerry Lee Symns, Mabank, TX	07/19/2018
Gary Lynn Hinkle, Richmond, TX	09/20/2018	Kelly Tacke, Dallas, TX	09/20/2018
Jack Marvin Introligator, Dallas, TX	07/19/2018	Thomas Dale Traylor, Houston, TX	09/20/2018
William Hamilton Jakes Jr., Sugar Land, TX	07/19/2018	Brett Cameron Van Winkle, Dallas, TX	07/19/2018
James K. James, The Woodlands, TX	07/19/2018	Rogelio Magsarili Vengco, Houston, TX	09/20/2018
Donald Eugene Jerome, Plano, TX	07/19/2018	Laura Sue Wells Williams, San Antonio, TX	09/20/2018
Lester C. Johnson, Salisbury Mills, NY	09/20/2018	Carolyn Lee Jackson Wilson, Richardson, TX	09/20/2018
Betsey Ann Jones, Austin, TX	09/20/2018	Stephen Scott Winslett, Pompano Beach, FL	07/19/2018
Brenda Murray Jones, Fort Worth, TX	07/19/2018	Thomas Donnell Winslett II, Dallas, TX	09/20/2018
Robert Henry Jones, St. Pete Beach, FL	07/19/2018	Kelli Vaughn Winter, Atlanta, GA	09/20/2018
Charlie William Kaechler, Cypress, TX	07/19/2018	Ewell Ray Wood, Lubbock, TX	07/19/2018
Perry Stan Keith, Dallas, TX	07/19/2018	Min Wu, Houston, TX	09/20/2018
Richard Alan Kern, Weatherford, TX	09/20/2018	Neritan Xhaferi, Fort Worth, TX	07/19/2018
James Murray Klein, Lewisville, TX	07/19/2018	Jennifer Marie Youngberg, McKinney, TX	07/19/2018
Robert Joseph Koy Tomball, TX	09/20/2018	Jacqueline Janet Zehden, El Paso, TX	09/20/2018
James Robert Langabeer, San Antonio, TX	09/20/2018		
Meade Leblanc, Vista, CA	07/19/2018		
Xiuyuan Li, Austin, TX	09/20/2018		
Jan Lea Linke, Cypress, TX	07/19/2018		
Judith Ellen Manz, Katy, TX	09/20/2018		
Ruth K. Marler, Corpus Christi, TX	07/19/2018		
William Michael McDaniel, Frisco, TX	09/20/2018		
Julie P. McFarland, Houston, TX	09/20/2018		
George McGowan, Fort Worth, TX	07/19/2018		
Patrick John McKinnon, Centennial, CO	09/20/2018		
Kelly Lamar McQueen, Greenwood, MS	09/20/2018		
Bruce Wayne McWhirter, Leesburg, VA	09/20/2018		
Deborah B. Mischak, Keller, TX	07/19/2018		
Laura Anne Morrison, North Liberty, IA	07/19/2018		
Jeffrey Arnold Neste, Dallas, TX	07/19/2018		
Paul Charles Nicola, Scottsdale, AZ	07/19/2018		
Julie Ann Padilla, McKinney, TX	09/20/2018		
David William Patterson, Madison, SD	07/19/2018		
Jamie Renae Paul, Dallas, TX	09/20/2018		

Failure to Renew Actions

The respondents listed below failed to complete their license renewal notices in accordance with Board *Rule 515.3*. The certificates of the Respondents were revoked for failing to complete their license renewal applications until such time as the Respondents come into compliance with the *Rules* and the *Act*.

Respondent / Location	Board Date
Tommy Wayne Foreman, Grand Prairie, TX	09/20/2018
Jerry Lee Horne, Burnet, TX	09/20/2018
Lisa Kay Renck, North Richland Hills, TX	07/19/2018
Gwendolyn Irma Peet Wilson, Houston, TX	09/20/2018

In Memoriam

<i>Name / Location</i>	<i>Birth Year</i>	<i>Date of Death</i>	<i>Name / Location</i>	<i>Birth Year</i>	<i>Date of Death</i>
Marco A. Acosta, San Antonio	10/08/1970	02/10/2018	Barbara Hope Debusk, Katy	03/07/1917	09/10/2017
Frederick L. Allerkamp, San Antonio	01/25/1948	01/12/2018	Patrick J. Dossey, San Antonio	09/07/1941	02/27/2018
Burl C. Anderson, Mansfield	07/09/1937	01/20/2018	Lafayette Lionel Duckett, Sugar Land	02/19/1918	01/16/2018
Pervez Anwer, Plano	04/16/1952	03/11/2018	Robert E. Dudek, Dallas	03/06/1931	10/09/2017
J. Brent Armstrong, Lubbock	07/21/1951	12/21/2017	William Max Dumond, Pflugerville	09/10/1941	08/24/2018
Robert Blair Atkinson, Fort Myers	04/23/1942	09/26/2017	Dante B. Dural, Houston	08/02/1939	12/10/2017
Stuart Neil Bagnall, Sugar Land	07/19/1956	01/11/2018	Peter S. Dye, Franklin Lakes	05/11/1941	11/30/2017
Arwin D. Bailey, Arlington	08/21/1937	06/23/2018	Phyllis L. Young Edans, Granbury	06/21/1949	05/21/2018
Wanda Knight Baker, Diboll	07/02/1939	11/09/2017	Ronald C. Edwards, Dallas	11/08/1946	06/06/2018
Jerry Don Banks, Lubbock	09/06/1939	08/18/2018	Robert Vincent Egenolf, Wimberley	05/27/1933	12/04/2017
Martha Victoria Bannister, Maypearl	06/25/1943	08/28/2018	Catherine Horton Eisen, Montgomery	10/24/1956	06/19/2018
Weldon Barfield Jr., Rockwall	06/02/1949	07/25/2018	Emmett D. Fancher, Southlake	10/04/1935	01/21/2018
Lawrence J. Barnes, San Angelo	04/03/1930	09/13/2017	Wayne Hugh Fant, Fort Worth	12/14/1933	09/21/2017
Michael Barry, Van Buren	08/17/1948	09/07/2017	Gregory K. Fenton, Houston	07/30/1953	06/02/2018
W. Jay Barth, Houston	02/11/1928	12/10/2017	Ronald S. Fiedelman, Dallas	07/21/1938	02/05/2018
John David Battaglia, Livingston	08/02/1955	02/01/2018	Gloria Jean Adams Fikes, Waco	03/09/1947	09/21/2017
Gerald C. Batto, San Antonio	11/07/1934	01/22/2018	Emery R. Fisher, Austin	03/02/1951	01/04/2018
Alan Dwight Bayer, Meadow	12/03/1954	09/18/2017	Merle R. Flagg, Plano	05/11/1929	01/14/2018
Kenneth Ray Beebe, Lubbock	01/11/1949	09/09/2017	Thomas G. Gammill, Fort Smith	07/30/1953	11/01/2017
Michael Allan Bernatis, Plano	07/13/1952	01/23/2018	Danny Roger Garceau Jr., Shreveport	10/21/1964	11/08/2017
Daniel Joseph Bissmeyer, Dallas	06/22/1948	05/07/2018	Thomas T. Garner, Dallas	02/27/1929	01/10/2018
Gregory Pixley Bonham, Tyler	06/06/1954	09/03/2017	Hilton O. Garnes, San Antonio	03/06/1948	01/21/2018
Roland Boysen, Brackettville	08/14/1929	10/06/2017	Melinda Hyer Garrett, Bellaire	03/19/1952	09/30/2017
Arthur I. Brown, Frisco	01/07/1942	03/09/2018	Ronnie G. Gassiot, San Angelo	05/10/1937	04/24/2018
Gregory L. Brown, Houston	11/15/1951	02/13/2018	Lionel E. Gilly, Dallas	01/14/1919	02/20/2018
Kenneth Charles Brown, Austin	05/16/1955	10/05/2017	James B. Graves, Montgomery	07/22/1927	06/04/2018
Larry J. Brown, Granbury	09/19/1958	11/27/2017	Tommy Paul Grimes, Rockdale	05/05/1952	04/18/2018
Willis Ferrier Brown, Fort Worth	08/18/1931	05/19/2018	Patricia Edwina Gunter, San Antonio	03/19/1938	10/18/2017
Peter Bukovich Jr., Tyler	12/17/1953	05/25/2018	Richard M. Gunther, Shreveport	08/16/1931	01/19/2018
John R. Burge Jr., Dallas	09/19/1926	01/13/2018	Roger Warren Hall, Enterprise	10/09/1943	09/23/2017
James L. Butler, Odessa	03/08/1935	01/18/2018	Wayne Arthur Hall, Dallas	01/31/1940	02/09/2018
Stanley H. Callahan, Amarillo	12/04/1948	07/25/2018	Qi Han, Frisco	10/09/1970	11/15/2017
Jack C. Cameron, Kennedale	09/12/1923	11/23/2017	Louisa L. Harrell, Columbia	09/07/1942	10/03/2017
James Richard Campbell, Allen	09/20/1948	07/30/2018	Fred A. Hasler, Missouri City	12/11/1944	11/19/2017
Morgan S. Campbell Jr., Corpus Christi	08/26/1940	06/06/2018	William C. Hassard, Dallas	11/06/1926	10/01/2017
Belinda Lee Carmikle, The Colony	03/29/1968	06/02/2018	Michael Wayne Hawkins, Dallas	02/15/1952	09/13/2017
Dennis Anthony Carolin, San Antonio	03/13/1962	09/06/2017	Phillip Wayne Hennig, Bellaire	10/03/1951	01/19/2018
Robert Allen Carr, Jacksonville	07/13/1965	11/21/2017	Clifford F. Hensley, Fort Worth	12/24/1931	06/15/2018
Thomas L. Chambers Jr., Houston	07/31/1943	09/09/2017	Neal Ray Hildreth, New York	09/28/1966	09/23/2017
Stephen F. Chase, San Antonio	09/02/1940	11/21/2017	Paul W. Hillier Jr., Dallas	04/22/1930	06/10/2018
James Whitman Choate, Granbury	06/27/1942	08/28/2018	Judy C. Hodges, Carrollton	09/10/1958	04/28/2018
Mary S. Clark, Beaumont	08/20/1935	09/13/2017	Joyce Higgins Holley, The Woodlands	06/10/1945	10/03/2017
William Van Hala Clarke, Houston	02/14/1944	05/26/2018	Randall R. Hooser, Arlington	06/18/1944	01/07/2018
Arthur William Clauson, Dallas	12/15/1932	10/26/2017	Joanna Hoover, Houston	12/07/1949	01/07/2018
Tommy M. Clayton, Beach City	08/27/1930	01/28/2018	Martin W. Hoover Jr., Franklin	01/14/1936	10/13/2017
James Marvin Coburn, Hurst	07/31/1940	03/01/2018	Fred Calvin Howell Jr., Dallas	11/10/1929	11/03/2017
William E. Cole, Houston	11/02/1931	03/27/2018	Allen B. Huckabee Jr., Dallas	08/10/1927	01/31/2018
Bruce E. Collier, Austin	06/06/1939	11/06/2017	Harold F. Huff, Houston	04/28/1934	04/29/2018
Albert R. Conly, Midland	10/04/1927	09/15/2017	Edgar Hullum, Johnson City	12/31/1939	12/14/2017
Bernard Lannis Cowart Jr., El Paso	12/04/1947	01/20/2018	Richard E. Hunter, Shreveport	08/19/1940	11/12/2017
Gerald F. Cox, Ft. Worth	08/31/1929	08/08/2018	James Kenneth Hurst, Magnolia	11/26/1936	09/30/2017
Bobby Glenn Crabtree, Mineral Wells	02/05/1943	07/01/2018	James Franklin Hyde, Oklahoma City	08/14/1941	01/31/2018
Ira Burnett Crain, Bellaire	11/26/1944	12/23/2017	William J. Ihlanfeldt, Houston	01/27/1926	06/08/2018
Stephen E. Culpepper, Benton	06/11/1954	09/09/2017	James Drew Ingram III, Bryan	09/14/1931	02/07/2018
Billy Mack Dagley, Richmond	08/08/1950	12/22/2017	Eugene L. James, Fort Worth	04/25/1925	02/10/2018
Edward John Dahl, San Antonio	06/28/1950	02/02/2018	Sara H. Johnson, Fairview	01/19/1939	10/25/2017
Frederick James Dailey, Houston	02/28/1949	08/15/2018	Tomara L. Johnson, Fresno	01/17/1984	07/01/2018
J. Alec Daugherty, Houston	01/03/1958	01/20/2018	Lonnie W. Jourdan, Corinth	10/02/1928	12/01/2017
Betty P. Davis, Dallas	10/05/1934	09/27/2017	Harold Jungman, Boerne	04/04/1926	01/27/2018
Daniel M. Davis, Dallas	10/02/1933	01/21/2018	John N. Kamp, Houston	06/15/1928	03/03/2018
Walter Dean Davis III, Houston	04/24/1951	11/20/2017	Joe E. Kares, Houston	01/02/1944	12/26/2017
E Lynn Day, Brentwood	02/24/1960	07/03/2018	Wanda Sue Kellar, Sherwood	08/14/1951	04/19/2018
Mary Isabelle Dearkos, San Antonio	11/15/1962	07/08/2018	Sheryl Anita Keller, Irving	05/31/1964	11/01/2017

Licensees whose deaths occurred between September 1, 2017 and August 31, 2018

<i>Name / Location</i>	<i>Birth Year</i>	<i>Date of Death</i>	<i>Name / Location</i>	<i>Birth Year</i>	<i>Date of Death</i>
Belanie G. Kennedy, Amarillo	08/28/1956	06/17/2018	Paul William Risch, Houston	11/06/1950	09/29/2017
Myra Taylor Kerr, Austin	07/16/1938	06/17/2018	Samuel W. Rizzo, Madisonville	10/08/1935	01/01/2018
Joseph Thomas Ketcham, Houston	06/15/1956	10/22/2017	Clarence A. Roberson Jr., Fort Worth	07/10/1929	01/29/2018
Jennings Floyd Ketner Jr., San Antonio	07/30/1941	05/22/2018	Brenda Kay Sims Roberts, Damon	12/10/1951	10/28/2017
Yola Abboud Khoury, Houston	12/17/1952	01/24/2018	Janice M. Ruiz, Missouri City	09/10/1978	08/09/2018
Donald C. King, Purdon	12/03/1954	03/19/2018	James O. Russom, Spring	09/07/1944	03/27/2018
Lisa Marie Koerselman, Houston	04/14/1967	08/22/2018	John T. Ryan, Phoenix	05/17/1929	11/27/2017
Ronald Allen Kolenic, Austin	06/02/1946	10/31/2017	Carlos Bryan Salazar Jr., San Antonio	10/10/1958	02/15/2018
Charles G. Kraemer, Grapevine	04/18/1965	10/23/2017	Edward Walton Sauls, Montgomery	12/10/1948	03/03/2018
Douglas Bernard Kruppa, Fair Oaks Ranch	07/25/1946	10/14/2017	Janice Mary Schauwecker, Arlington	05/26/1952	10/20/2017
Herman Oscar Kuehner, San Antonio	09/03/1932	12/09/2017	Leonard H. Schreier, Fort Worth	06/22/1940	11/18/2017
Mark Jeffery Larson, Greenville	12/21/1955	04/16/2018	Daniel Thomas Serna, Arlington	02/04/1957	02/16/2018
Seymour J. Lebeau, Houston	06/13/1941	07/20/2018	Kevin James Shepherd, Boulder	05/27/1955	01/16/2018
Harold Herbert Levine, Houston	04/28/1950	02/21/2018	Carroll H. Sierk, Cleveland	05/03/1931	11/22/2017
Joyce Ann Lewandowski, Austin	05/08/1952	02/07/2018	Arnold T. Sikes, Tyler	06/30/1939	01/20/2018
Ralph Edward Likins, Beaumont	01/29/1939	06/12/2018	Jeffrey Smalle, Fountain Hills	05/19/1950	02/09/2018
Stephen Joel Livens, Bedford	01/12/1954	11/06/2017	Benjamin Franklin Smith Jr., Missouri City	10/04/1929	01/08/2018
Linney Lyles, Deer Park	09/01/1954	12/19/2017	Gordon Gene Smith, Katy	12/07/1956	10/24/2017
Franklin R. Madera, Wichita Falls	08/11/1925	04/19/2018	Terry Deewayne Smith, Dallas	07/25/1947	01/28/2018
Joseph Nessley Main, El Paso	06/13/1940	05/15/2018	G. Dean Soape, Carthage	03/30/1933	01/25/2018
Jerry F. Mathis, Wichita Falls	07/15/1933	09/13/2017	John Paul Stanford, Houston	04/10/1941	09/05/2017
Kevin William McAleer, Frisco	07/14/1950	08/31/2018	Paul Richard Stebbins, Longview	11/15/1931	06/07/2018
James O. McDonald, Houston	10/11/1938	09/08/2017	Virgil F. Stone, Frisco	10/11/1930	12/30/2017
George W. McNiel, Buda	02/21/1931	09/06/2017	H. James Stover, Houston	09/10/1943	07/04/2018
T L McReynolds, Houston	04/13/1952	11/17/2017	Morris Sheppard Strong Jr., Austin	04/20/1952	02/09/2018
Cheryl Mead, Saint Hedwig	06/12/1958	02/23/2018	Gary Michael Suhr, Laguna Niguel	03/08/1953	05/29/2018
Leonard Mednick, Las Vegas	06/13/1934	07/06/2018	Corazon M. Suksumrit, Carrollton	03/13/1944	03/25/2018
Raymond H. Meinke, Dallas	03/10/1925	01/08/2018	Ronald Suttill, Dallas	10/11/1931	09/18/2017
Shana S. Michiels, Humble	06/04/1977	10/03/2017	Larry Swift, Sacramento	03/27/1954	11/21/2017
Joseph Walker Miller, Canon City	02/27/1931	12/22/2017	Debra Lawrence Taylor, Austin	10/03/1955	09/12/2017
George E. Moon, Plano	01/24/1923	01/12/2018	Paul Duane Taylor, San Antonio	11/13/1939	06/27/2018
C. Kevin Moore, Houston	02/06/1947	09/08/2017	John Foster Templeton, Sugar Land	07/31/1951	06/11/2018
Samuel H. Moore, Tulsa	01/28/1927	01/31/2018	Denton Nichols Thomas, Houston	09/05/1948	06/14/2018
Joe H. Morren, Colorado City	09/19/1933	10/05/2017	John Ross Thomas, Fort Worth	11/08/1935	02/10/2018
Warren W. Mote, Buford	09/14/1926	06/30/2018	Randolph G. Thompson, Midland	08/28/1955	06/28/2018
Joseph Edward Murphy, Houston	02/04/1926	07/26/2018	Jimmie R. Thornton, Trinity	09/18/1934	10/11/2017
Peter Dines Nelson, Katy	09/01/1962	12/27/2017	Neil Edwin Timchak, Tempe	08/20/1948	08/15/2018
Eugene E. Ness, Brenham	01/25/1926	10/02/2017	Trenton Layne Torregrossa Jr., Spring	09/16/1945	02/07/2018
Darrell Mel New, Heath	03/21/1957	11/19/2017	Rebecca Carol Moore Torres, Houston	01/17/1954	11/05/2017
Hoa N. Nguyen, Katy	12/29/1985	01/04/2018	Stephen B. Towne, Dallas	01/22/1948	09/26/2017
Jenia Kostadinova Nikolova, Spring	03/15/1972	03/15/2018	Haydee E. Trevino, Helotes	01/18/1965	03/16/2018
Carol Lynn Laurents Noack, Port Arthur	04/23/1935	07/28/2018	Hans Edward Turley Jr., Austin	03/12/1946	09/24/2017
Larry Nathaneal Nolan, Lewisville	08/28/1949	11/05/2017	Robert A. Turton, Houston	07/06/1930	10/06/2017
James C. Oden, Addison	12/06/1945	01/30/2018	Joseph Charles Tusa Jr., Colleyville	05/13/1958	03/12/2018
Wendell Ogden, Rockwall	10/05/1946	06/25/2018	Jana Brown Tyler, Magnolia	09/17/1949	10/13/2017
Sanfred N. Olson, China	04/25/1944	12/09/2017	Guadalupe Gloria Velasquez, Dallas	04/03/1946	06/02/2018
John R. Orther, Escondido	08/12/1918	11/01/2017	Gerald Leroy Vinez, Richardson	04/22/1935	10/13/2017
Isabel Y. Paez, Humble	07/13/1990	09/28/2017	Deborah Woodruff Voige, Waco	03/06/1949	03/11/2018
Derral W. Parks, Waco	01/22/1940	03/29/2018	Fred R. Wade, Wimberley	08/26/1937	09/11/2017
Joseph Henry Parks, Houston	04/06/1942	10/08/2017	Claude Lee Wakeland, Waxahachie	09/12/1942	08/17/2018
William Randall Peay, Clinton	09/08/1946	11/22/2017	Betty Sue Martindale Walden, Cedar Hill	08/24/1942	09/26/2017
Joseph W. Petrov, Houston	05/18/1928	06/04/2018	Joe H. Ward Jr., Falls Church	04/18/1930	09/12/2017
Steven Harris Phelps, Dallas	04/28/1965	11/01/2017	Jerry Don Wells, Weatherford	01/11/1938	11/12/2017
Ashley Wayne Pirkle, Gonzales	08/07/1948	12/25/2017	William Jeremy Wickel, Manvel	06/02/1964	02/19/2018
Barbara Ann Polarinakis, San Antonio	02/18/1963	11/29/2017	Altus E. Wilder III, Denison	10/14/1944	09/14/2017
T. R. Popp, San Antonio	11/30/1938	10/03/2017	Larry Monroe Williams, Roscoe	02/12/1950	09/09/2017
Robert B. Price, San Antonio	01/03/1932	06/28/2018	Robert H. Willis, Midland	01/17/1930	11/27/2017
John W. Pristash, Canyon	08/24/1934	02/14/2018	Finis F. Wilmoth, Conroe	08/20/1955	05/07/2018
Howard D. Purvis, Marshall	03/10/1930	04/19/2018	Brett W. Winters, Plano	03/13/1982	12/31/2017
Robert John Rathgeber, Lewisville	04/26/1947	11/21/2017	Bryan Keith Womble, Canton	07/13/1962	06/21/2018
Ralph E. Rice, Houston	11/18/1938	01/22/2018	Fred Doyle Wood, Houston	12/24/1929	12/04/2017
Ricky Ryan Riddle, Plainview	06/05/1953	04/19/2018	Troy Edwin Worthy, Hurst	04/23/1944	01/17/2018
Kathryn Anne Righter, Houston	10/20/1956	01/11/2018	Stuart James Wright, San Marcos	03/14/1947	10/25/2017
			Gerald Zlotnik, Houston	04/24/1929	03/13/2018

Texas State Board of Public Accountancy
333 Guadalupe, Twr 3, Ste 900
Austin, Texas 78701-3900

PRSRT STD
U.S. POSTAGE PAID
PERMIT NO. 834
AUSTIN, TEXAS

Follow us on *Twitter*. Like us on *Facebook*. Follow us on *Twitter*. Like us on *Facebook*. Follow us on *Twitter*.

ACCOUNTANTS CONFIDENTIAL ASSISTANCE NETWORK



The accounting profession is demanding of your
TIME, ATTENTION & ENERGY

It shouldn't take a toll on your
MENTAL & PHYSICAL HEALTH

Call **866.766.2226** or visit www.tscpa.org/advocacy/acan

If you are struggling with alcohol addiction, substance abuse or mental health issues, ACAN is here to help. ACAN provides a confidential conversation with CPA volunteers who have first-hand experience with these issues. ACAN helps you learn how to merge healthier living with your demanding accounting career, and can provide referrals to professionals who are familiar with your unique challenges. Don't hesitate to get the help you need today.



ACAN convenes regular meetings of CPAs, exam candidates & accounting students for mutual support & opportunities to assist others. Call or visit us online to learn more.

