



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 141 | November 2019

NEWS & UPDATES

Gov. Abbott Appoints New Board Members

Governor Greg Abbott appointed new Board members to the Texas State Board of Public Accountancy (TSBPA) on October 3, 2019. Newly-appointed Board members include Kelly V. Aimone, Esq. of Houston; Kevin J. Koch, CPA of Temple; Debra D. Seefeld, CPA of Montgomery; and Joyce A. Yannuzzi of New Braunfels. The new members will each serve a six-year term and have replaced members with expired terms. We anticipate one more new Board member appointment from Governor Abbott in the coming months.

The *Public Accountancy Act* (the *Act*) provides for 15 Board members appointed by the governor, with the advice and consent of the Senate, for six-year staggered terms. Board members are required to be citizens of the United States and residents of Texas. Board membership is structured in the following manner:

- **8** must be licensed CPAs who are in public practice at the time of their appointments to the Board;
- **2** must be other licensed CPAs who may or may not be in public practice at the time of their appointments to the Board; and
- **5** must be public members who are not licensed under the *Act* and who are not financially involved in an organization subject to regulation by the Board.

The *Act* also provides, as does the enabling legislation of most licensing agencies, that the Board has the responsibility for policymaking and the executive director is responsible for the agency's day-to-day management and staff. The Board is statutorily empowered to regulate the practice of accountancy in Texas and may adopt rules as necessary to govern its proceedings, perform its duties, regulate the practice of accountancy in Texas, and enforce applicable law. The Board may act directly under its statute and rules or through the executive director or a Board committee.

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CALENDAR

Swearing-In Ceremony
Saturday, December 14, 2019
10:00 a.m.
Palmer Events Center
Austin, TX

**CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of October 20, 2019)**

Registration Status: A = Currently active E = Currently expired

| Sponsor # | Sponsor Name | Date of Next Review | Status |
|-----------|--|-------------------------|--------|
| 009444 | 360training.com, Inc. | 10/01/2021 - 09/30/2022 | A |
| 000211 | Accounting Education Associates, LLC | 11/01/2021 - 10/31/2022 | A |
| 008787 | APEX CPE, Inc. | 10/01/2021 - 09/30/2022 | A |
| 005697 | Atmos Energy | 08/01/2021 - 07/31/2022 | E |
| 006255 | Auditware Development Company, Inc. | 10/01/2021 - 09/30/2022 | E |
| 000117 | Avatar Systems, Inc. | 11/01/2021 - 10/31/2022 | A |
| 007946 | Brick & Associates, Inc. | 08/01/2021 - 07/31/2022 | A |
| 003411 | Chief Financial Officers Assoc of the Tx Council MHMR Centers | 04/01/2021 - 03/31/2022 | A |
| 008568 | Cloud Training Services | 09/01/2021 - 08/31/2022 | A |
| 009027 | Commerce Street Capital, LLC | 10/01/2021 - 09/30/2022 | A |
| 000075 | Edgar Kiker & Cross, PC | 11/01/2021 - 10/31/2022 | A |
| 007057 | Enertia Software | 10/01/2021 - 09/30/2022 | A |
| 009341 | Excel Solutions Team | 09/01/2021 - 08/31/2022 | A |
| 002535 | Financial Software Innovations, Inc. | 10/01/2021 - 09/30/2022 | A |
| 003236 | George, Morgan & Sneed, PC | 12/01/2021 - 11/30/2022 | A |
| 004724 | Haynes and Boone, LLP | 08/01/2021 - 07/31/2022 | A |
| 010194 | Heart of Texas Chapter of Construction Financial Management Association | 07/01/2021 - 06/30/2022 | E |
| 006318 | Houston Business & Estate Planning Council | 11/01/2021 - 10/31/2022 | A |
| 009942 | HRSS, LLP | 09/01/2021 - 08/31/2022 | A |
| 009347 | Huntsman, LLC | 10/01/2021 - 09/30/2022 | A |
| 006687 | Independent Schools Association of the Southwest | 11/01/2021 - 10/31/2022 | A |
| 008220 | J. Taylor and Associates, LLC | 11/01/2021 - 10/31/2022 | A |
| 000401 | Judd, Thomas, Smith & Company, PC | 01/01/2022 - 12/31/2022 | A |
| 010227 | Katopody, LLC | 11/01/2021 - 10/31/2022 | A |
| 001249 | Lincoln Property Company | 12/01/2021 - 11/30/2022 | A |
| 009454 | Live Nation | 11/01/2021 - 10/31/2022 | A |
| 010170 | Loren D. Stark Company | 04/01/2021 - 03/31/2022 | A |
| 009653 | M & K CPAS, PLLC | 11/01/2021 - 10/31/2022 | A |
| 003188 | Mohle Adams LLP | 10/01/2021 - 09/30/2022 | A |
| 004959 | Myatt, Blume, and Osburn, LTD, LLP | 01/01/2022 - 12/31/2022 | A |
| 009787 | NuStar Energy | 12/01/2021 - 11/30/2022 | A |
| 002364 | Occidental Petroleum Corporation | 08/01/2021 - 07/31/2022 | A |
| 000222 | Pannell Kerr Forster of Texas, PC | 11/01/2021 - 10/31/2022 | A |
| 007375 | Patterson & Associates | 07/01/2021 - 06/30/2022 | A |
| 000325 | Pattillo, Brown and Hill, LLP | 12/01/2021 - 11/30/2022 | A |
| 008984 | PriceKubecka, PLLC | 08/01/2021 - 07/31/2022 | A |
| 010175 | Prime Capital Investment Advisors | 04/01/2021 - 03/31/2022 | A |
| 004842 | Sabine-Neches Tax & Financial Specialist | 11/01/2021 - 10/31/2022 | A |
| 009870 | Saldana Consulting International, Inc. | 12/01/2021 - 11/30/2022 | A |
| 000205 | SMU-Cox School of Business | 11/01/2021 - 10/31/2022 | A |
| 005453 | Southwest Airlines Co. | 12/01/2021 - 11/30/2022 | A |
| 009964 | Targa Resources Partners LP | 12/01/2021 - 11/30/2022 | A |
| 009958 | Tax Executive Institute - Oklahoma City Chapter | 12/01/2021 - 11/30/2022 | A |
| 000137 | Tax Executives Institute, Inc. - Dallas | 11/01/2021 - 10/31/2022 | A |
| 001183 | Texas A&M University | 11/01/2021 - 10/31/2022 | A |
| 000139 | Texas Extension Education Foundation, Inc. | 11/01/2021 - 10/31/2022 | A |
| 002186 | Texas Hospital Association Foundation | 05/01/2020 - 04/30/2021 | A |
| 005721 | TEXPERS | 08/01/2021 - 07/31/2022 | A |
| 004184 | The Tax School | 08/01/2021 - 07/31/2022 | A |
| 000920 | The University of Texas at Austin, Texas Executive Education | 07/01/2021 - 06/30/2022 | A |
| 009273 | Third Wednesday Practice Management Group | 01/01/2022 - 12/31/2022 | A |
| 003095 | Total Petrochemicals and Refining USA, Inc. | 09/01/2021 - 08/31/2022 | A |
| 008836 | TPG Global, LLC | 12/01/2021 - 11/30/2022 | A |
| 000023 | Tulane University Law School - CLE | 11/01/2021 - 10/31/2022 | A |
| 000260 | TXCPA CPE Foundation | 12/01/2021 - 11/30/2022 | A |
| 000267 | TXCPA Fort Worth | 12/01/2021 - 11/30/2022 | A |
| 010294 | Wayne R. Maynard, CPA | 09/01/2021 - 08/31/2022 | E |
| 003717 | Weatherford International PLC | 10/01/2021 - 09/30/2022 | E |
| 000359 | Weinstein Spira & Company, PC | 12/01/2021 - 11/30/2022 | A |
| 007909 | Westlake Chemical Corp. | 07/01/2021 - 06/30/2022 | A |
| 000052 | Woman's Society of CPA's of Houston, DBA Houston Women's Society of CPAs | 11/01/2021 - 10/31/2022 | A |

• 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

ROSELYN (ROSIE) MORRIS, Ph.D., CPA
ASSISTANT PRESIDING OFFICER

BENJAMIN (BEN) PEÑA, CPA
TREASURER

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EXECUTIVE MEMBER-AT-LARGE

KIMBERLY E. WILKERSON, Esq.
EXECUTIVE MEMBER-AT-LARGE

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JAMES D. (JIM) INGRAM IV, CPA

KEVIN J. KOCH, CPA

DEBRA D. SEEFELD, CPA

DEBRA S. SHARP

JOYCE A. YANNUZZI

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

The TSBPA would like to congratulate and welcome the following new Board members:



Kelly V. Aimone, Esq.

Kelly V. Aimone, Esq. of Houston is a client relations and business development manager at UBS Financial Services. She currently serves on the Advisory Board of the Children's Health Fund and is a member of the State Bar of Texas. She previously served as secretary of the Edna Rotary Club and chair of Jackson County's National Night Out. Additionally, she served on the Board of Directors of the Victoria Symphony Society and Hope of South Texas Child Advocacy Center. Aimone received a Bachelor of Science in elementary education from the University of Texas at Austin and a Juris Doctor degree from the University of Houston Law Center.



Kevin J. Koch, CPA

Kevin J. Koch, CPA of Temple is senior vice president and CFO for McLane Company, Inc. He is an executive committee member of the Texas Taxpayers and Research Association, a member of the Texas Comptroller's Business Advisory Group, National Association of Wholesaler-Distributors, Council on State Taxation, the Institute of Management Accountants, and the Financial Executive Institute. Additionally, he serves on the Board of Directors for the Central Texas Food Bank, the Board of Trustees for St. Edward's University, the Development Foundation Board for Texas State University, and the President's Board of Associates for the University of Mary Hardin-Baylor. Koch received a Bachelor of Business Administration in accounting and a Master of Business Administration from St. Edward's University.



Debra D. Seefeld, CPA

Debra D. Seefeld, CPA of Montgomery is a Shareholder at Briggs & Veselka Co. She is a member and past president of the Houston CPA Society and a member, past board member, and past peer review committee member of the Texas Society of CPAs. Additionally, she is a member and past peer review board member of the American Institute of CPAs and a member of the Association of Certified Fraud Examiners. Seefeld received a Bachelor of Business Administration in accounting from Sam Houston State University.



Joyce A. Yannuzzi

Joyce Yannuzzi of New Braunfels is the community relations coordinator for Court Appointed Special Advocates (CASA) of Central Texas, Inc. She currently serves as president of the Rotary Club of New Braunfels. She is a member of the Board of Directors for the 100 Club of Comal County and the Braunfels Foundation Trust. Additionally, she is a Blue Coat Ambassador for the Greater New Braunfels Chamber of Commerce and a 2016 graduate of Leadership New Braunfels. Yannuzzi received a Bachelor of Science in human development and family studies from Texas Tech University.

Fingerprint-Based Background Check Now Available

The fingerprinting instructions and process are now available to all licensees. You can access your specific fingerprinting status and instructions by logging into **Online Services** on the Board's website. You will also be reminded to complete the fingerprinting requirement when you receive your annual renewal notice. However, there is no need to wait for your renewal month to complete the fingerprinting process. We encourage everyone to complete this requirement as soon as is practicable.

Texas licensees that currently reside out-of-state or out-of-country will have special instructions to follow and those instructions will also be available through **Online Services** and annual renewal notices.

Please read the **Frequently Asked Questions** on the Board's website for more information.

Interested In Becoming A Peer Reviewer?



The Texas Society of CPAs is always looking for qualified peer reviewers with experience in accounting and auditing engagements.

To learn more about becoming a qualified peer reviewer, visit the Peer Review section of tscpa.org (under the "Resource Center" tab) or contact Jerry Cross, CPA, Director of Peer Review: jcross@tscpa.net or 972-687-8617

Board Elects New Slate of Officers

During the September 19, 2019, Board Meeting, the Board's Nominating Committee announced its recommendation for the election of officers and Executive Committee members-at-large. The Board approved the following new slate of officers and Executive Committee members-at-large for terms to run from 2019 through 2020:

- **Roselyn "Rosie" Morris, Ph.D., CPA**
Assistant Presiding Officer
- **Benjamin "Ben" Peña, CPA**
Treasurer
- **Timothy L. "Tim" LaFrey, Esq., CPA**
Secretary
- **Lisa A. Friel, CPA**
Executive Committee Member-at-Large
- **Ross T. Johnson, CPA**
Executive Committee Member-at-Large
- **Kimberly E. Wilkerson, Esq.**
Executive Committee Member-at-Large

ARE YOU MOVING?



Whether you move next door or across the country, Board rules require you to notify us within 30 days!

Here's how:

- **Online** under "Online Services" at www.tsbpa.texas.gov
- **Email:** licensing@tsbpa.texas.gov
- **Phone:** (512) 305-7853

Texas Board Honors Outgoing Board Members

The Texas State Board of Public Accountancy (TSBPA) would like to thank its outgoing Board members for their time, dedication, and service to the profession. The Board would like to honor and recognize their commitment and all of their accomplishments. “We have been very fortunate with the amount of talent and diverse skill sets on the Board,” said TSBPA Executive Director William Treacy. “On behalf of the Board and the agency, I would like to express my deepest gratitude to our outgoing Board members. Each member brought their perspective and unique experience to the Board over the years. They were all willing to serve whenever asked and their input and support was vital to the administration of the *Public Accountancy Act*. We sincerely appreciate their service to the public and the profession,” Treacy said.

We would like to thank the following outgoing Board members:



Susan Fletcher

Susan Fletcher of Frisco was appointed to the TSBPA in 2013 by Governor Rick Perry and has served as an executive member-at-large. She has also served on the Board’s executive, constructive enforcement, and peer assistance committees. Fletcher currently serves as Collin County Commissioner for Precinct 1, elected in November 2014, to fulfill an unexpired term, and was re-elected in 2016. She earned her bachelor’s degree from the University of North Texas.



Donna J. Hugly, CPA

Donna J. Hugly, CPA of Fredericksburg was appointed to the TSBPA in 2013 by Governor Rick Perry and served as assistant presiding officer of the Board from 2015 until 2018. Hugly has also chaired several Board committees, including rules, licensing, and continuing professional education, and has also been a member of the executive, behavioral enforcement, and peer review committees. She had her own CPA firm most of her career. Hugly was a board member of the Texas Society of CPAs, a member and past governing council member of the American Institute of CPAs, a member and past chair of the Dallas Chapter of the Texas Society of CPAs, and a member and past president of the Community Associations Institute DFW Chapter. Hugly received an Honorary Fellowship Award from the Texas Society of Certified Public Accountants (TSCPA) in 2014 and was named TSCPA Committee Chair of the Year from 2008-2009. She has a bachelor’s degree from Texas A&M University.



William “Bill” Lawrence

William (Bill) Lawrence of Highland Village has served as a public member of the Board since May of 2013. He is owner and CEO of B. Lawrence Consulting LLC and former mayor of the City of Highland Village. He has a bachelor’s degree from Tuskegee University, an MPA from St. Mary’s, and a law degree from Indiana University. He is a past member of the Texas Commission on Judicial Conduct, former Board chair of the Medical Center of Lewisville, and former treasurer of the Lewisville Education Foundation.



Robert M. "Bob" McAdams, CPA

Robert M. "Bob" McAdams, CPA of San Antonio was appointed to the Texas State Board of Public Accountancy in 2013 by Governor Rick Perry and was elected as treasurer of the Board in November 2015. McAdams served on numerous Board committees, including executive, peer review, qualifications, the fifth-year scholarship program, and the technical standards review committee.

McAdams retired as an audit partner in 2013 with BDO USA in San Antonio and retired in June 2018 as a senior vice president at United Way of San Antonio. He is a member of the American Institute of Certified Public Accountants (AICPA) and a past member of the AICPA Council, a member and past chair of the Texas Society of Certified Public Accountants (TSCPA), and a member and past president of the San Antonio CPA Society. He is also past president of the TSCPA Accounting Education Foundation, a past Board member of the North San Antonio Chamber of Commerce, and former vice chair of the United Way of San Antonio and Bexar County Fund Distribution Committee. He received a bachelor's degree from St. Mary's University.



Steve D. Peña, CPA

Steve D. Peña, CPA of Georgetown was reappointed to the Texas State Board of Public Accountancy in 2013 by Governor Rick Perry. Peña was elected as secretary of the Board and also served on the executive, behavioral enforcement, peer review, and rules committees. He practiced as a partner in the Round Rock firm of Peña Swayze & Co. for 33 years before the firm merged with the Austin firm of Maxwell Locke & Ritter LLP in 2011. A graduate of the University of Texas, Peña is active in the AICPA and the TSCPA, as well as a number of business and community organizations. He formerly chaired the Accounting Advisory Committee of Austin Community College and served on the Round Rock City Council. His extensive community involvement includes service on the Brazos River Authority Board of Directors and as a past president of the Round Rock Chamber of Commerce, past officer of the Williamson County Big Brothers-Big Sisters, chapter member and officer of the Round Rock Jaycees, and review board member for the Selective Service System.



DID YOU KNOW?

Specializations Are Not Recognized by the Board

If you advertise or market your CPA services to the public, keep in mind that under Board **Rule 501.82**, "self-laudatory statements that are not based on verifiable facts" are not acceptable. The Board does not recognize specializations in the practice of public accounting. Accordingly, a CPA should **avoid the use of terms like "specialist"** or any variation as it implies recognition by the Board.

ENFORCEMENT ACTIONS

Ratified at the September 19, 2019 Board Meeting

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. Investigation No.: 19-03-05L**
Respondent: Lance Beauchamp
Hometown: Clear Lake Shores, TX
Certificate No.: 059608
Rule Violation: 501.90(4)
Act Violations: 901.502(6), 901.502(10), 901.502(11)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent's certificate was revoked for a period of five years from the effective date of the Board Order; however, the revocation was stayed, and Respondent was placed on probation for five years. In addition, Respondent must pay \$358.20 in administrative costs within 30 days of the date of the Board Order.

Respondent received five years deferred community supervision after pleading guilty to second degree felony sexual assault.

- 2. Investigation No.: 19-08-05L**
Respondent: Robert Sean Finnegan
Hometown: Longwood, FL
Certificate No.: 064126
Rule Violation: 501.90(4)
Act Violations: 901.502(6), 901.502(10), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's license was suspended for 36 months.

Respondent, who is not practicing in Texas, received deferred adjudication for 36 months for two felony counts of resisting with violence and one misdemeanor account of petty theft.

- 3. Investigation Nos.: 19-01-03L & 19-01-04L**
Respondents: Debra Lou Long & DL Long, CPA
Hometowns: Kerrville & Irving, TX
Certificate No.: 050243
Firm License No.: T09789
Rule Violation: 501.74(b)
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondents must pay \$476.87 in administrative costs within 30 days of the date of the Board Order.

Respondents incorrectly listed taxable income as non-taxable income on a client's tax return.

- 4. Investigation Nos.: 19-03-07L & 19-03-08L**
Respondents: Philip Nathans III & Nathans & Nathans PC CPAs
Hometown: Houston, TX
Certificate No.: 044264
Firm License No.: C00145
Rule Violations: 501.74(b), 501.80, 501.81, 501.90(12), 501.93
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondents must pay an administrative penalty of \$2,500 and \$443.28 in administrative costs within 30 days of the date of the Board Order.

Respondents filed an incorrect tax form, practiced public accountancy with expired individual and firm licenses, failed to respond to a client's inquiry within a reasonable time without good cause, and failed to respond to Board communications in a timely manner.

- 5. Investigation No.: 19-01-08L**
Respondent: Gregory Allen Shoultz
Hometown: Kerrville, TX
Certificate No.: 087792
Rule Violation: 501.90(4)
Act Violations: 901.502(6), 901.502(10), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate was revoked. Respondent pleaded no contest to third degree felony theft of property of a value more than \$30,000 but less than \$150,000.

TECHNICAL STANDARDS REVIEW COMMITTEE

- **Investigation Nos.: 19-03-03L & 19-03-04L**
Respondents: William L. Dunn & Dunn & Dill CPAs, P.C.
Hometown: Garland, TX
Certificate No.: 033777
Firm License No.: C06645
Rule Violation: 501.81
Act Violations: 901.401, 901.460, 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded. In addition, Respondents must pay an administrative penalty of \$1,000 and \$393.31 in administrative costs within 30 days of the date of the Board Order.

Respondents issued a compiled financial statement that was submitted to a government agency when the Respondent Firm did not have a license issued by the Board.

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 |
|--|------------|
| Noel Kipling Adams, Fort Worth, TX | 09/19/2019 |
| Salman Khan Afridi, Frisco, TX | 09/19/2019 |
| Jose Andres Aguinaga, Houston, TX | 07/18/2019 |
| Charles Grayson Allen, Jonesboro, LA | 07/18/2019 |
| Buenaventura Lopez Alva, Irving, TX | 07/18/2019 |
| Julie Phillips Andrews, Richardson, TX | 09/19/2019 |
| Brent Walter Balke, Cedar Park, TX | 09/19/2019 |
| Carolyn S. Ballard, Fort Worth, TX | 09/19/2019 |
| Lesia A. Bautina, Magnolia, TX | 09/19/2019 |
| Houston Edwards Beasley, Midland, TX | 07/18/2019 |
| Brenna Boyd Beaver, Houston, TX | 07/18/2019 |
| Bruce Paul Breen, Flower Mound, TX | 09/19/2019 |
| Brian Ashley Breithaupt, Dallas, TX | 09/19/2019 |
| Faith Alexia Brooks, Irving, TX | 07/18/2019 |
| Marion Vines Brown, Lufkin, TX | 07/18/2019 |
| John Gillette Burns, Leakey, TX | 07/18/2019 |
| Rebecca Lee Busker, Grapevine, TX | 07/18/2019 |
| Kevin Shannon Canty, San Antonio, TX | 09/19/2019 |
| David Julian Cate, Spring, TX | 07/18/2019 |
| Melvin Moncur Chadwick, Carrollton, TX | 07/18/2019 |
| Anne Elizabeth Cliffel, Bedford, TX | 09/19/2019 |
| William Henry Conley, Lumberton, TX | 07/18/2019 |
| Robert Louis Curda, Houston, TX | 07/18/2019 |
| Melissa Jo Davis, Longview, TX | 07/18/2019 |
| Cecilia Diaz, Frisco, TX | 09/19/2019 |
| Diane Lynn Edwards, Potomac, MD | 09/19/2019 |
| William Mark Enterline, The Woodlands, TX | 09/19/2019 |
| Earl Russell Fonville, Colleyville, TX | 09/19/2019 |
| Hugh Frank Fort III, Flower Mound, TX | 09/19/2019 |
| Chris Colin Frederickson, Pass Christian, MS | 07/18/2019 |
| William Wade Gafford, Arlington, TX | 09/19/2019 |
| Diana T. Garcia, Laredo, TX | 09/19/2019 |
| Michael Donn Gettman, Austin, TX | 09/19/2019 |
| Jose Gonzalez Jr., Austin, TX | 07/18/2019 |
| Christine Elizabeth Grisaffi, Rockwall, TX | 09/19/2019 |
| Zachary Edward Gubernator, Dallas, TX | 09/19/2019 |
| Debra Hancock, Lewisville, TX | 07/18/2019 |
| Cynthia Lynn Burkhardt Hardy, Kingwood, TX | 07/18/2019 |
| Michael Buchanan Haynes, Austin, TX | 07/18/2019 |
| Christopher Matthew Hebard, Dallas, TX | 09/19/2019 |
| Denise Jacobson Hendrix, Atlanta, GA | 09/19/2019 |
| Frederick Scott Herzer, Dallas, TX | 07/18/2019 |
| James Marc Hill, Dallas, TX | 09/19/2019 |
| Kimberly Nicole Hudson, Coppell, TX | 07/18/2019 |
| Syed Ovais Iqbal, Houston, TX | 07/18/2019 |
| Cecilia Holt Johnson, Jourdanon, TX | 09/19/2019 |
| Clayton Reece Johnson, Houston, TX | 07/18/2019 |
| Suzanne Marlene Jones, San Antonio, TX | 07/18/2019 |
| Clayton Charles Kenworthy, Midland, TX | 09/19/2019 |
| Nancy Susan King, Plano, TX | 07/18/2019 |
| Lee Ann Kroon, Spring, TX | 09/19/2019 |
| Stephen Mark Lacy, Roanoke, TX | 07/18/2019 |
| Ana Maria Lafuente, Miami Lakes, FL | 07/18/2019 |
| Edward Lam, Grapevine, TX | 09/19/2019 |
| Alecia Ann Larkin, Addison, TX | 09/19/2019 |
| Alice G. Lochridge, Humble, TX | 09/19/2019 |
| Matthew David Martinez, Houston, TX | 09/19/2019 |
| Shelley Boyd McAfee, Austin, TX | 07/18/2019 |

| Respondent / Location | Board Date |
|---|------------|
| James Kirk McCormick, Lucas, TX | 07/18/2019 |
| Dan Vyron McGaughey Jr., Houston, TX | 07/18/2019 |
| Ann Marie Miller, Houston, TX | 09/19/2019 |
| Kristin Alisa Millington, Dallas, TX | 09/19/2019 |
| Weston Garrett Mokry, Boerne, TX | 07/18/2019 |
| James Daniel Mooney, Dallas, TX | 09/19/2019 |
| Andrew Moore, Fredericksburg, TX | 09/19/2019 |
| Patricia Kay Munger, Houston, TX | 07/18/2019 |
| Frances Annette Dorough Murr, College Station, TX | 07/18/2019 |
| Robert Nelson Peeler, Chicago, IL | 09/19/2019 |
| Donna Lynn Peters, Sealy, TX | 07/18/2019 |
| Huy Xuan Pham, Houston, TX | 09/19/2019 |
| Pravin Shrinivas Pillai, Hillsborough, NJ | 07/18/2019 |
| Tamar Borosh Plumb, Houston, TX | 09/19/2019 |
| Sergio Jonathan Salazar, Bellaire, TX | 07/18/2019 |
| William Evans Schaffler, Plano, TX | 07/18/2019 |
| Theodore C. Search, San Antonio, TX | 07/18/2019 |
| Kathryn Adair Self, Spring, TX | 09/19/2019 |
| Rajalakshmi Seshan, Pearland, TX | 07/18/2019 |
| Brent Douglas Shaw, Houston, TX | 09/19/2019 |
| Jenny Ann Sloan, Bullard, TX | 09/19/2019 |
| Valerie Gail Lindsay Standifer, Dallas, TX | 07/18/2019 |
| Lisa Gayle Standley, Austin, TX | 07/18/2019 |
| Brett Thomas Steil, Spring, TX | 07/18/2019 |
| Michael Scott Svadlenak, Cypress, TX | 07/18/2019 |
| Michael Lee Taylor, Henrietta, TX | 07/18/2019 |
| Mark Edward Thompson, Fulshear, TX | 09/19/2019 |
| Claudia Araceli Torres-Yanez, Pflugerville, TX | 07/18/2019 |
| Bryan James Urban, Dallas, TX | 07/18/2019 |
| John Alvis Vandygriff, Austin, TX | 09/19/2019 |
| Peggy Gale Roberts Waters, Houston, TX | 09/19/2019 |
| Ryan Alexander Willis, Dallas, TX | 09/19/2019 |
| Kevin Dale Wilson, Grapevine, TX | 07/18/2019 |
| Valerie Wolbrueck, Allen, TX | 07/18/2019 |
| William Christopher Wright, Harlingen, TX | 09/19/2019 |
| Shuangshuang Wu, Sugar Land, TX | 07/18/2019 |
| Leonardo Esteven Zapata, Duncanville, TX | 09/19/2019 |

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 |
|--|------------|
| Norris Lynn Adams, Carrollton, TX | 07/18/2019 |
| Batoul Sikander Ahmedbhai, Louisville, KY | 07/18/2019 |
| Julie Michele Albers, Oceanside, CA | 07/18/2019 |
| Sanford Bruce Alper, Deerfield, IL | 09/19/2019 |
| Arthur Austin Anderson, Tacoma, WA | 07/18/2019 |
| Lennie Jemile Andrew, Houston, TX | 09/19/2019 |
| Normah Jean Muller Atherton, The Woodlands, TX | 09/19/2019 |
| Stephanie Baldwin, Plano, TX | 07/18/2019 |
| Cindy Riddle Barnard, Austin, TX | 07/18/2019 |
| Richard Alan Barnes, Houston, TX | 09/19/2019 |
| Teymur Yuryevich Bashirov, Santa Monica, CA | 07/18/2019 |
| Paul Baird Beckman, Hot Springs, AR | 09/19/2019 |
| Ariel Berdugo, Boca Raton, FL | 09/19/2019 |
| Albert Holbrook Bingham, Henderson, NV | 09/19/2019 |
| Tracy Lynn Bolger, Corpus Christi, TX | 09/19/2019 |
| Terrance John Bond, Hurst, TX | 09/19/2019 |
| James Carroll Bourne, Austin, TX | 09/19/2019 |
| John Larry Brann, Dallas, TX | 09/19/2019 |
| Alan Scott Brockette, Cedar Rapids, IA | 07/18/2019 |
| Michael Patrick Bujnoch, Houston, TX | 07/18/2019 |
| Jennifer Leigh Callison, Dallas, TX | 07/18/2019 |

| Respondent / Location | Board Date | Respondent / Location | Board Date |
|--|-------------------|--|-------------------|
| Thomas Bryan Cammack Jr., Pflugerville, TX | 07/18/2019 | Robert B. McCeney, Houston, TX | 09/19/2019 |
| Max Brooks Caraway, Lubbock, TX | 09/19/2019 | Charles Carter McCoy Jr., Arlington, TX | 07/18/2019 |
| Nicholas Lawrence Carbajal, Montgomery, TX | 09/19/2019 | Scott Adair McMillian, Houston, TX | 07/18/2019 |
| Wei Chien, Riverside, CA | 09/19/2019 | Megan Lisa McQuary, Houston, TX | 07/18/2019 |
| Michael Robert Cieslak, Spring, TX | 09/19/2019 | Katharine Glaser Meeks, Houston, TX | 07/18/2019 |
| Don Raymond Clapsaddle, Matagorda, FL | 07/18/2019 | Gilbert Herbert Meyer, Round Rock, TX | 07/18/2019 |
| Hugh Charles Cliett, San Marcos, TX | 09/19/2019 | Sondra Meyer, Peyton, CO | 09/19/2019 |
| Walter Louis Cook Jr., Houston, TX | 09/19/2019 | Edward Buchanan Middlebrook, Mesquite, TX | 09/19/2019 |
| Franklin Littlefield Cornelius III, Long Beach, CA | 09/19/2019 | Kevin D. Morgan, Carrollton, TX | 07/18/2019 |
| Michael E. Cousins, Colleyville, TX | 09/19/2019 | Mary Patricia Myers, Plano, TX | 07/18/2019 |
| Mark Lyle Crouser, Colleyville, TX | 09/19/2019 | Christopher Jon Napoli, Houston, TX | 07/18/2019 |
| Andrea Christine Dahlke, Seattle, WA | 09/19/2019 | Ronald Neal Nelson, Fulshear, TX | 09/19/2019 |
| Timothy Lebro De Leo, Hudson, OH | 07/18/2019 | Andrew Northcutt, Round Rock, TX | 07/18/2019 |
| Ronnie Wayne Donald, Dallas, TX | 09/19/2019 | Olajumoke Joy Olayemi, Katy, TX | 07/18/2019 |
| Terry Wayne Dotson, Carrollton, TX | 09/19/2019 | Robert Jerome Parker, Sandy Springs, GA | 09/19/2019 |
| Howard Paul Dreyer, Dallas, TX | 07/18/2019 | Douglas Perry Jr., Houston, TX | 07/18/2019 |
| David Stuart East, Houston, TX | 07/18/2019 | John Doyle Phillips Jr., Storrs, CT | 09/19/2019 |
| Alexander Jensen Ericksen, Gresham, OR | 07/18/2019 | Trisha Painter Plagens, Magnolia, TX | 07/18/2019 |
| Michael Shane Farley, Rosharon, TX | 07/18/2019 | Carol Anne Plowman, Riviera Beach, FL | 07/18/2019 |
| Kristi C. Fenner, Lebanon, NH | 07/18/2019 | Jerry Allen Pyle, San Antonio, TX | 09/19/2019 |
| Donna Marie Finch, Lubbock, TX | 07/18/2019 | Charles Edward Rachui, Tyler, TX | 09/19/2019 |
| Michael Scott Finegan, Little Canada, MN | 09/19/2019 | Patra Delma Scholton Reddin, Georgetown, TX | 09/19/2019 |
| Julie Fletcher, Arlington, TX | 07/18/2019 | Mallorie Wicker Reynolds, Dallas, TX | 09/19/2019 |
| William Thomas Flynn III, Fair Oaks Ranch, TX | 07/18/2019 | Shirley Butler Riley, Tuscola, TX | 07/18/2019 |
| Amanda Gibson Foster, Keller, TX | 09/19/2019 | Kenneth Lee Ripkowski, Jacksonville, TX | 07/18/2019 |
| Jason Ross Franks, Flower Mound, TX | 07/18/2019 | Timothy Alan Russell, The Colony, TX | 07/18/2019 |
| Daniel Franklin Fuller, Humble, TX | 09/19/2019 | Reynaldo Salazar, El Paso, TX | 09/19/2019 |
| Rosa Ana Galeana, Houston, TX | 07/18/2019 | Edward Robert Schaet, Lake Worth, FL | 07/18/2019 |
| Kimberley Marie Garrison, La Jolla, CA | 07/18/2019 | David L. Schmoeller II, Katy, TX | 07/18/2019 |
| Stanislav A. Gershengoren, Fort Worth, TX | 07/18/2019 | Tommy Darden Shanks, Wichita Falls, TX | 07/18/2019 |
| Patricia Ann Vasquez Glessner, San Antonio, TX | 09/19/2019 | Shur-May Shaw, Sugar Land, TX | 07/18/2019 |
| Ronald Earl Goodson, Kennard, TX | 09/19/2019 | Norma Jean Anderson Shuler, The Woodlands, TX | 09/19/2019 |
| Daniel Gorman, Dallas, TX | 09/19/2019 | John Byron Smart III, Southlake, TX | 07/18/2019 |
| Glenn Darrell Graff, Spring, TX | 07/18/2019 | Gearl Donald Smith, Cedar Park, TX | 09/19/2019 |
| Arthur George Green, Odessa, TX | 07/18/2019 | Shelly Kay Henline Smith, Euless, TX | 09/19/2019 |
| Donald Ray Greenlee, College Station, TX | 07/18/2019 | Paul William Springer, Dunwoody, GA | 09/19/2019 |
| Garland Lee Hall, Bentonville, AR | 07/18/2019 | Linda Lee Utecht Starr, Garland, TX | 09/19/2019 |
| Edward Verl Hallmark, Brownwood, TX | 07/18/2019 | Richard Allan Steele, Dallas, TX | 09/19/2019 |
| Donald Lynn Harrington, Kingwood, TX | 07/18/2019 | Sondria Lynn Stephens, Houston, TX | 07/18/2019 |
| Clyde Douglas Hart Jr., Bellaire, TX | 09/19/2019 | Amy Lauren Stewart, Southlake, TX | 07/18/2019 |
| Robert Lee Hatfield, Dallas, TX | 07/18/2019 | Richard Edward Stone, Dallas, TX | 07/18/2019 |
| Mark Gatley Hebard, Dallas, TX | 09/19/2019 | Mark Steven Suarez, Lakewood, CO | 09/19/2019 |
| Ray Hernandez, Humble, TX | 07/18/2019 | Jack David Taylor, Sugar Land, TX | 07/18/2019 |
| Harold Gene Hidalgo, Houston, TX | 07/18/2019 | Kathy Elaine Tucker Terry, Richardson, TX | 07/18/2019 |
| Stephen Mitchell Hill, Lewisville, TX | 09/19/2019 | Carol Ann Thimot, Dallas, TX | 09/19/2019 |
| Doris Sio-In Lau Ho, Alhambra, CA | 07/18/2019 | Justin Randolph Threet, Jacksonville Beach, FL | 09/19/2019 |
| Lacy Ann Holaday, Dallas, TX | 07/18/2019 | John Tinsley Thrower, Cypress, TX | 09/19/2019 |
| Diane Davis Holland, Dallas, TX | 09/19/2019 | Rommie Allen Toler, Fort Worth, TX | 07/18/2019 |
| John Stephen Hudacek Jr., Dallas, TX | 07/18/2019 | Daphne Belbin Tumlin, Houston, TX | 07/18/2019 |
| David Ross Iles, Houston, TX | 09/19/2019 | Patrick Douglas Villanova, Manhattan Beach, CA | 09/19/2019 |
| Nancy Ann Frost Irwin, Houston, TX | 07/18/2019 | Mitzi Mae Mizell Walsh, Dallas, TX | 09/19/2019 |
| Stewart Ralph Jack, Houston, TX | 07/18/2019 | Denny Lee Weaver, Fate, TX | 09/19/2019 |
| Donna Ann Williams Johnson, Abilene, TX | 09/19/2019 | Regena Reagan Whelply, Spring, TX | 09/19/2019 |
| Elizabeth Hanna Jones, Magnolia, TX | 07/18/2019 | Thomas Clifford White, Arlington, TX | 09/19/2019 |
| Rebecca Suzanne Mellon Kay, Houston, TX | 07/18/2019 | Vicki Lynn Brewster Wood, Lago Vista, TX | 07/18/2019 |
| Kevin Paul Kennedy, Kingwood, TX | 09/19/2019 | Maritza Palacios Yanez, Los Angeles, CA | 07/18/2019 |
| Richard Lee Kolodziejczyk, Cypress, TX | 07/18/2019 | Yanping Zhou, Bradenton, FL | 09/19/2019 |
| Frank Anthony Kuhn, San Antonio, TX | 09/19/2019 | | |
| Mary Frances Lange, Nashville, TN | 07/18/2019 | | |
| Kyung-Jin Lee, Houston, TX | 09/19/2019 | | |
| Sharon Kay Lewis, Lantana, TX | 07/18/2019 | | |
| Evan Lin, Plano, TX | 07/18/2019 | | |
| Holly Kilgore Losey, Austin, TX | 07/18/2019 | | |
| Maria E. Luis, Dallas, TX | 09/19/2019 | | |
| Howard Stephen Lynch, Georgetown, TX | 09/19/2019 | | |
| Charles Edward Lyon, Houston, TX | 09/19/2019 | | |
| Raymond Frank Maixner, League City, TX | 07/18/2019 | | |
| Molly Elizabeth Mathias, Dallas, TX | 09/19/2019 | | |
| William Bradley May, Lewisville, TX | 09/19/2019 | | |
| Laura McCauley, Garland, TX | 07/18/2019 | | |

Failure to Renew Action

The respondent listed below failed to complete their license renewal notice in accordance with Board *Rule 515.3*. The certificate of the Respondent was revoked for failing to complete their license renewal application until such time as the Respondent comes into compliance with the *Rules* and the *Act*.

| Respondent / Location | Board Date |
|---------------------------------|-------------------|
| Abraham A. Cato, Richardson, TX | 09/19/2019 |

In Memoriam

Name / Location

David Gerard Adams, Dallas
Matthew E. Altland, McKinney
Dale E. Armstrong, Stillwater
Donald Jerry Baker, Woodway
J. T. Ball, Treasure Island
Thomas Rodgers Banks, Kenne
David Barbian, Temple
Robert Halasi Barr Jr., Friendswood
Stephen Frederick Bartz, San Antonio
Ward Franklin Beebe, Lakeway
Bradley Scott Beedy, Lake City
John M. Black, Durham
Randall Scott Blair, Laredo
Ronald J. Blair, Plano
Louis J. Blanchard, Magnolia
Lee A. Boisen, Arlington
Rodney Lealand Boydston, Jonesboro
Mary J. Brack, Keller
George P. Braun, San Antonio
Frances Leah Obermiller Brawner, Corpus Christi
George Weston Bretz, San Antonio
Marion L. Brockette, Dallas
Russell B. Bryan, Monroe
Bob E. Buddendorf, Santa Fe
Gordon George Buffington, Houston
Margaret Gene Burnett, Brush
Albert Leroy Burns, Driftwood
Bob Byrd, Richardson
Martin Louis Chehotsky, Lake Charles
Rosemary Chen, Garland
Larry Eugene Clark, Dallas
William C. Clyatt, Irving
Richard F. Coerver III, Weimar
William G. Cole, Allen
James Richard Collier, Coldspring
Donald Richard Collins, Spring
Robert Howard Cooley, Dallas
Marion Gayle Cotten, Hereford
Donald W. Crane, Beaumont
Paul R. Daniels, Yorkville
Michael Andrew Dexter, Plano
Gary E. Dullum, Little Elm
Billy George Edwards, Abilene
Richard J. Egly, The Woodlands
Julian Dent Eiland, Albuquerque

Name / Location

Jack L. Elliott, Dallas
Glyn Jack Elrod, Lewisville
Anthony Philip Elsass, Barrington
Alice Lee Visage Engelbrink, Houston
Cody Mac English, Cypress
Reynaldo A. Espinola, Houston
Apolonio Flores, San Antonio
Keith W. Fowler, Dallas
Georgia Faye Frady, Arlington
Paul R. Galvin, Houston
Billy W. Gandy, Fort Worth
Gustavo L. Garcia, Austin
Judith Ann Glenn, Amarillo
Robert Vance Glenn Jr., San Antonio
Pete L. Gonzalez, Spring
Kenneth J. Goossen, Carrollton
Gaynell Frances Green, Austin
Hanse M. Hamilton Jr., McKinney
Judy Kay Jenkins Hanks, Guthrie
Joseph Walter Harrison Jr., Seymour
Thomas L. Harrison, Dallas
James Laurence Harvin, Spring
Morton Benjamin Hassan Jr., Plano
Robert Alan Hawrylak, Mansfield
Diane Elizabeth Hessler, Peoria
Laurel A. Hester, Pflugerville
William Aubrey Hillers, Tyler
Roddey Dale Hogan, Tyler
Vivian H. Horne, The Woodlands
Walker F. Hunter III, Plano
James B. English Jr., Houston
Jeffrey Lane Isom, Spur
Christopher Winslow Jensen, Carmel
Gregory Stephen Jimenez, Houston
Cynthia Johnson, Houston
Joseph Earl Johnson, Houston
Milton R. Johnson, Princeton
Roy Lee Johnson, Richardson
Doyle Dwayne Jones, Midland
Kirby Lynn Jones, Kingwood
Raymond L. Keith, Katy
Patricia Marie Klammer, Corinth
Christine Michele Knopp, Sugar Land
Joel R. Kolbensvik, Port Angeles

Licensees whose deaths occurred between September 1, 2018 and August 31, 2019

Name / Location

Allan Brian Korsakov, Houston
Timothy William Kramer, Celina
James C. Laird Jr., Plano
Michael Glenn Laster, Dallas
Bernard Z. Lee, Houston
Gordon Ray Lewis, Nacogdoches
David J. Lightfoot, Lucas
James L. Livesay, Arlington
Charles Ray Loeffler, Mason
George L. Lokey III, Addison
Anne Louise Londeree, Dallas
James Scott Long, Richardson
Edmund Kanaan Maloof, Universal City
Lewis Lawrence Mangum III, Friendswood
J. Stephen Mannix, Dallas
Franklin W. Maresh, Hunt
Jimmie Lee Mason, Lubbock
John C. Masterson, Houston
Beverly Dianne Mays, Cresson
Leslie Long McCartney, Missouri City
Allen G. McGuire, Midland
John A. McKee, Houston
Barry Irving Meade, Brandon
James W. Meadows, Houston
Max Ray Mills, Houston
Teresa Arrendell Morgan, Houston
Donald Ray Newman, Grand Prairie
Frank Duane Norris, Ennis
Vandelia Oliver, Oklahoma City
Hector M. Ortiz Jr., San Antonio
Alfred J. Ottolino, Brownsville
Wendell Dirk Parish, Texarkana
Winford Lee Paschall, Pantego
Anne Gelfand Pelosof, Las Cruces
Ray Mac Poage, Colleyville
Charles Howard Post Jr., Houston
Billy Gene Powers, Garland
Harold Raymond Powers, Carrollton
William K. Ramey, El Paso
L. Sue Ratliff, Richland Hills
John L. Ray, San Antonio
Edwin O. Rinehart Jr., San Antonio
Timothy Neil Rinkle, Metairie
Colin D. Risinger, Fulshear

Name / Location

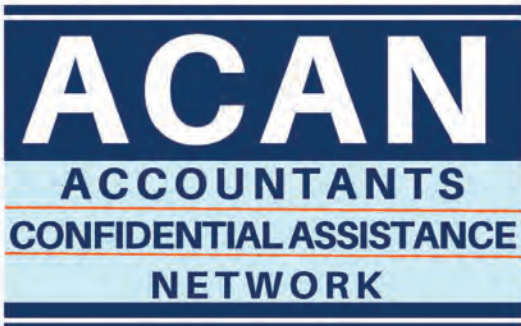
Diane Lee Wilcox Roberts, Midland
Ellis Robins, Wellington
Carl Frederick Roeder, Abilene
Richard Wagner Roessler III, Fort Worth
Anita Gail Canniff Rogers, Kerrville
James Hogg Rogers Jr., Austin
Wm. Edmond Rollins, Frisco
Marshall Robert Roofner, Dallas
Alan A. Rosner, Albuquerque
Raymond Glenn Roy, Amarillo
Iris Ann A. Rudeseal, Brownwood
Charles R. Sanderson, San Antonio
Claude T. Scott, Fort Worth
Milo Hunter Segner Jr., Dallas
Anna Kate Shelton, Arlington
Peggy J. Sims, Waller
Marsha Rose Smith, Frisco
Ronald Cary Smith, Plano
Sam Spain, Houston
William L. Spath, New Orleans
Howard L. Stanley, Lubbock
James Wesley Stewart, Flower Mound
Gene G. Stoeber, Spring
Tracy Schwarz Rieman, Sugar Land
Richard Anthony Swanberg, Fort Worth
Edwina M. Syx, Dallas
Ernest Charles Terry, Houston
Jimmy D. Thacker, Texarkana
George Leonard Thomas, Garland
John A. Thomason, Brownwood
George M. Towns, Dallas
Roberto Trevino, San Antonio
Carlton Ray Vickery, Hideaway
Rhonald Dean Walker, Garland
Steven E. Walker, Houston
Douglas D. Webb, Fort Worth
Joseph F. White, Bellaire
Randall Neil Willis, Ennis
Darrell David Wilson, Houston
John R. Winhoven, San Antonio
Charles Wist, Houston
Tyrone S. Wolter, Houston
Barbara Gail Cooper Woodard, Kilgore
Jerry Martin Zoller, Houston

Texas State Board of Public Accountancy
333 Guadalupe, Twr 3, Ste 900
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