

Board of Accountancy
March 9, 2012

Conference Call

Friday, March 9, 2012

The meeting was called to order at 9:04 a.m. by Ms. Borders-Byrd, Chair. The roll was called by Ms. Kelly, Division Director, and reflected the following persons present:

BOARD MEMBERS		STAFF	
Teresa Borcheck	Present	Veloria Kelly	Present
Cynthia Borders-Byrd	Present	June Carroll	Present
Maria E. Caldwell	Present	Vy Hayes	Present
David L. Dennis	Present	Sharon Bryant	Present
William Durkin	Present	Karan Lee	Present
M.G. Fennema	Present	Trencia Jenkins	Present
Steve Riggs	Present	Dewayne McBride	Present
Eric Robinson	Present		
H. Steven Vogel	Present		

Mary Ellen Clark, Assistant Attorney General and Board Counsel was present. Eric Hurst, Prosecuting Attorney, Department of Business and Professional Regulation was present. Court Reporter was Ashley Brimer.

1. Approve Board Minutes
 - A. January 27, 2012

Motion was made by Mr. Robinson, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.

2. Petitions
 - A. Maguire, Michael

Mr. Maguire was present.

Motion was made by Mr. Robinson, seconded by Ms. Borcheck, to approve petition. Upon vote, the motion passed unanimously.

3. Exams- Does Not Meet Requirements (Recommended Denial)

Luis A. Fernandez Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hour of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient coverage of upper division accounting information systems. Also deficient 14 semester hours of upper division general business to include three (3) semester

hours business law with coverage of contracts, torts and the Uniform Commercial Code.

Motion was made by Mr. Durkin, seconded by Dr. Fennema, to deny. Upon vote the motion passed unanimously.

Renuka A. Ghingoor Deficient six (6) semester hours of upper division accounting to include coverage of auditing.

Motion was made by Mr. Durkin, seconded by Dr. Fennema, to deny. Upon vote, the motion passed unanimously.

4. Exams – Considerations

Helen M. Harrington Applicant was charged with DUI, possession of cocaine, possession of cannabis on March 26, 2003; entered pretrial diversion program, adjudication withheld. All sanctions have been satisfied.

Ms. Harrington was present.

Motion was made by Mr. Robinson, seconded by Ms. Borcheck, to approve for convictions only. Upon vote, the motion passed unanimously.

Kenneth S. Marquez Applicant was charged with no proper endorsement on October 25, 2006; adjudication withheld. All sanctions have been satisfied. Applicant was charged with no proper endorsement on December 14, 2006; adjudication withheld.

Motion was made by Mr. Durkin, seconded by Ms. Borcheck, to approve for convictions only. Upon vote, the motion passed unanimously.

Matthew H. Nemeroff Applicant was charged with possession of not more than 20 grams of cannabis, open house party, contributing to delinquency of minor, and possession of alcohol by person under the age of 21 on March 13, 2007; adjudication withheld. All sanctions have been satisfied. Charges with possession of cannabis not more than 20 grams and paraphernalia on December 14, 2005; adjudication withheld. All sanctions have been satisfied.

Mr. Nemeroff was present.

Motion was made by Mr. Robinson, seconded by Mr. Durkin, to approve for convictions only. Upon vote, the motion passed unanimously.

Matthew J. Oliver Applicant was charged with possession of cannabis less than 20 grams and possession of alcohol by person under age 21 on September 15, 2006; nolle - deferred prosecution. All sanctions have been satisfied.

Motion was made by Mr. Durkin, seconded by Ms. Borcheck, to approve for convictions only. Upon vote, motion passed unanimously.

Brenton M. Oswandel Applicant was charged with resisting officer - obstruct without violence on November 7, 2007; nolle completed deferred prosecution. All Sanctions have been satisfied.

Motion was made by Mr. Durkin, seconded by Ms. Borcheck, to approve for convictions only. Upon vote, motion passed unanimously.

Arlene S. Patnubay Applicant charged with obtaining a controlled substance by fraud on March 25, 1998; adjudication withheld, all sanction have been satisfied. Applicant charged with possession of cannabis less than 20 grams and use or possession of drug paraphernalia on March 8, 2001; adjudication withheld, All sanction have been satisfied. Applicant charged with trespass in structure or conveyance and use or possession of drug paraphernalia; served 26 days in the Clay County jail, all sanction have been satisfied. Applicant charged with driving under the influence on April 23, 2004; pled guilty. All sanctions have been satisfied.

Ms. Patnubay was present.

Motion was made by Mr. Durkin, seconded by Mr. Robinson, to approve for convictions only. Upon vote, the motion passed unanimously.

Kimberlee M. Smith Applicant was charged with 2nd degree murder on January 15, 1994; sentenced to 153 months, ordered to pay \$10,000 to Victim Compensation, ordered to pay \$6, 991 to Royal Palm Memorial Gardens. All sanctions have been satisfied.

Ms. Smith was present.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to approve for convictions only. Upon vote, the motion passed unanimously.

Michael A. Soler Applicant was charged with battery & culpable negligence on May 7, 1999; nolle pros-comp dvi. All sanctions have been satisfied. Applicant charged with petit larceny, theft on January 11, 2000; adjudication withheld with fine and cost. All sanctions have been satisfied. Applicant charged with child abuse/no harm on October 18, 2010; adjudication withheld-probation with special condition. All sanctions have not been satisfied.

Mr. Soler was present.

Motion was made by Ms. Caldwell, seconded by Mr. Durkin, to approve for convictions only. Motion failed with Dr. Fennema, Mr. Robinson, Mr. Dennis, and Ms. Borders-Byrd voting no. Mr. Soler waived his ninety days, and must notify the Board when all sanctions have been satisfied.

5. Endorsement – Considerations

Stephanie O. Butler Applicant was charged with petty theft June 14, 2002; nolle prosequi charges dropped. All sanctions have been satisfied. Applicant was charged with possession of alcohol by a minor on September 2, 2006; nolle prosequi charges dropped. All sanctions have been satisfied.

Ms. Butler was present.

Motion was made by Mr. Durkin, seconded by Dr. Fennema, to approve for convictions only. Upon vote, the motion passed unanimously.

Leonard Titone Applicant was charged with attempted obstruction of justice on February 4, 2006; probation. All sanctions have been satisfied. Applicant's Indiana license was disciplined on January 11, 2008 for violation of Indiana Code subsection 25-2.1-8-1(a)(4) in that applicant conduct, which resulted in a judgment of conviction against applicant for attempted obstruction of justice, which could reflect adversely on the applicant's fitness to engage in the practice of accountancy; license placed on probation and restitution of \$500.00. Applicant's Indiana license is currently active with expiration date of June 30, 2012

Mr. Titone was present.

Motion was made by Dr. Fennema, seconded by Mr. Dennis to approve for convictions only. Upon vote, the motion passed unanimously.

6. Maintenance and Reactivation – Consent Agenda – Staff Approvals

Motion was made by Mr. Durkin, seconded by Mr. Dennis, to approve those listed. Upon vote, the motion passed unanimously.

7. Maintenance and Reactivation – Requests to Reactivate

Daniel H. Ruggiero Mr. Ruggiero's license reverted to "delinquent" status on January 1, 2010 for failure to submit the continuing professional education (CPE) hours. His license reverted to "null and void" status on January 4, 2012. Mr. Ruggiero has already completed the required CPE hours and paid the renewal fee unaware at the time that he must first request that the board approve his request to reactivate his null and void license.

Mr. Ruggiero was present.

Motion was made by Mr. Durkin, seconded by Mr. Dennis, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Kenneth I. Shevin

Mr. Shevin's license reverted to "delinquent" status on March 1, 2009 for failure to submit the (CPE) hours and pay the license renewal fee (timely submitted a passing score on law and rules exam). His license reverted to "null and void" status on January 1, 2011.

Mr. Shevin was present.

Motion was made by Mr. Durkin, seconded by Mr. Dennis, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Israel Vainstein

Mr. Vainstein's license reverted to "delinquent" status on January 1, 2001 for failure to submit the (CPE) hours, a passing score on the laws and rules exam and the license renewal fee. His license reverted to "null and void" status on January 1, 2003.

Mr. Vainstein was present.

Motion was made by Mr. Durkin, seconded by Mr. Dennis, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Andrew Wasserstrom

Mr. Wasserstrom's license reverted to "delinquent" status on January 1, 2008 for failure to submit the (CPE) hours and license renewal fee. His license reverted to "null and void" on January 1, 2010.

Mr. Wasserstrom was present.

Motion was made by Mr. Durkin, seconded by Mr. Dennis, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

8. Maintenance and Reactivation – Considerations

Pamela J. Fleming

Ms. Fleming was approved to reactivate her null and void license at the June 17, 2011 board meeting. She was given until December 17, 2011 to complete the required hours. She is requesting an additional six months to complete the 280 CPE hours needed to reactivate her license. She has not completed any of the CPE hours. She

indicated she recently received notification on January 10, 2012 that her request to reactivate was approved. The board office notified her on June 23, 2011. She changed her address but did not notify the department.

Ms. Fleming was present.

Motion was made by Mr. Durkin, seconded by Ms. Borcheck, to allow Ms. Fleming until October 31, 2012 to complete deficiencies. Upon vote, the motion passed unanimously.

Mark W. Humphrey Mr. Humphrey is required to complete 120 CPE hours with twenty in accounting and auditing and four (4) in board approved ethics by February 5, 2012. He is deficient four (4) CPE hours in board approved ethics.

Mr. Humphrey was present.

Motion was made by Dr. Fennema, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.

Adam W. Sandback Mr. Sandback was approved to reactivate his null and void license at the October 7, 2011 board meeting with a deadline of April 6, 2012 to complete 200 CPE hours. Mr. Sandback has completed 76 CPE hours with 28 in accounting/auditing, and is requesting until July 31, 2012 to complete the remaining 124 CPE hours with two (2) in accounting/auditing.

Motion was made by Dr. Fennema, seconded by Mr. Durkin, to allow Mr. Sandback until July 31, 2012 to complete deficiencies. Upon vote, the motion passed unanimously.

Elbert L. Sheppard Jr. Mr. Sheppard is required to complete 280 CPE hours with 40 in accounting and auditing and four (4) in board approved ethics by December 31, 2011. Mr. Sheppard is deficient a 168 CPE hours.

Motion was made by Mr. Durkin, seconded by Mr. Dennis, to deny. Upon vote, the motion passed unanimously.

9. Maintenance and Reactivation – Voluntary Relinquishment

<u>Licensee's Name</u>	<u>License Number</u>
Aherron, Nicole L.	32039
Belk, Michael A.	41091
Bernstein, Bruce D.	36865
Bradick, Helen P.	7783
Clemente, Elizabeth M.	30131
Cuppert, William T.	33769
Gonzalez, Sergio F.	1987
Kennedy, Ann L	40665

Levenson, Daniel F.	42357
Luckham, Peter S.	8968
Marr, Mary A.	9418
Mary A. Marr, CPA	16974
Mc Donald, Judy F.	33312
Oliva, Robert R.	16233
Ragatz, Glen A.	3985
Reginald A. Morris CPA, PA	66477
Sandarg, Penelope J.	23009
Sirak, John T.	35279
Sweeney, Matz & CO., LLC	63329
Truchot, Joseph P.	39174
Vanghel, Thomas L.	27854
Watkins, David S.	37508

Motion was made by Dr. Fennema, seconded by Mr. Vogel, to approve those listed. Upon vote, the motion passed unanimously.

10. Temporary Permits

Motion was made by Ms. Borcheck, seconded by Mr. Durkin, to ratify those listed on pages one and two. Upon vote, the motion passed unanimously.

Motion was made by Mr. Durkin, seconded by Dr. Fennema, to deny those listed on page three. Upon vote, the motion passed unanimously.

11. Reports

A. COMMITTEE - EDUCATION COMMITTEE - 11-9-2011

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to ratify the Committee Education minutes. Upon vote, the motion passed unanimously.

B. PROSECUTING ATTORNEY - PROSECUTING REPORT

Mr. Hurst reported.

12. Administrative

A. CPA.COM EMAIL SOLUTIONS

This was an informational item.

B. HB 937

No action was taken; this was for board members consideration.

C. PRIVATE COMPANY STANDARDS

This was an informational item, and will be placed on the April 27, 2012 board meeting for further discussion.

D. REMARKS FROM EXECUTIVE DIRECTOR

Ms. Kelly reported.

Ms. Kelly informed the board that the Accountancy Licensing Database (ALD) project is moving forward, and she anticipates it being in place by April 17, 2012. She informed the board that the Department and staff have been working on the CPA Apply Now Project. Ms. Kelly stated that her goals set for 2012 include all fee based application on line, which will expedite the process, to have committee agendas electronic, and online verifications.

E. REPORT ON SIGNIFICANT FINANCIAL TRENDS AND FINDINGS

This was an informational item.

F. REVIEW OF LOCAL GOVERNMENTAL ENTITY

This was an informational item.

13. NASBA

A. 2012 EASTERN REGIONAL NASBA MEETING

Motion was made by Mr. Robinson, seconded by Mr. Durkin, to request the Department approve travel for Ms. Borders-Byrd, Mr. Dennis, Mr. Vogel and Dr. Fennema. Upon vote, the motion passed unanimously.

B. COMMITTEE INTEREST INVITATION

Mr. Vogel informed the board that he has completed the form to serve; Ms. Caldwell and Mr. Robinson are already serving on a NASBA Committee.

C. SUPPORT LETTER FOR CARLOS JOHNSON

This was an informational item.

14. FICPA

A. DISCUSSION

Ms. Curry reported that there had been positive results in the legislature this year. She informed the board that Senate Bill 1656 and House Bill 769 were passed unanimously.

15. Other Business

There was none at this time.

16. Future Meetings

This was an informational item.

17. Adjourn

Meeting was adjourned at 10:53 a.m.

A handwritten signature in cursive script that reads "Cynthia Borders-Byrd". The signature is written in black ink and is positioned above a horizontal line.

Cynthia Borders-Byrd, Chair

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING**

MARCH 9, 2012

EXAMINATION AGENDA

Staff has reviewed the following applications and found they do not meet the requirements of rule 61H1-27.001 F.A.C. and/or rule 61H1-27.002 F.A.C. Listed applicants have requested that their application be placed before the Board of Accountancy for consideration as they believe the application is complete and will not be providing any further information to staff for review.

- | | |
|--------------------|--|
| Luis A. Fernandez | Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hour of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient coverage of upper division accounting information systems. Also deficient 14 semester hours of upper division general business to include three (3) semester hours business law with coverage of contracts, torts and the Uniform Commercial Code. |
| Renuka A. Ghingoor | Deficient six (6) semester hours of upper division accounting to include coverage of auditing. |

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING**

MARCH 9, 2012

EXAMINATION AGENDA

CPA examination applicant(s) answered yes to one or more of the application background questions. In accordance with instructions from the Board of Accountancy these application(s) are being brought before the board for consideration.

- | | |
|---------------------|--|
| Helen M. Harrington | Applicant was charged with DUI, possession of cocaine, possession of cannabis on March 26, 2003; entered pretrial diversion program, adjudication withheld. All sanctions have been satisfied. |
| Matthew H. Nemeroff | Applicant was charged with possession of not more than 20 grams of cannabis, open house party, contributing to delinquency of minor, and possession of alcohol by person under the age of 21 on March 13, 2007; adjudication withheld. All sanctions have been satisfied. Charges with possession of cannabis not more than 20 grams and paraphernalia on December 14, 2005; adjudication withheld. All sanctions have been satisfied. |
| Matthew J. Oliver | Applicant was charged with possession of cannabis less than 20 grams and possession of alcohol by person under age 21 on September 15, 2006; nolle - deferred prosecution. All sanctions have been satisfied. |
| Brenton M. Oswandel | Applicant was charged with resisting officer - obstruct without violence on November 7, 2007; nolle completed deferred prosecution. All Sanctions have been satisfied. |
| Arlene S. Patnubay | Applicant charged with obtaining a controlled substance by fraud on March 25, 1998; adjudication withheld, all sanction have been satisfied. Applicant charged with possession of cannabis less than 20 grams and use or possession of drug paraphernalia on March 8, 2001; adjudication withheld, All sanction have been satisfied. Applicant charged with trespass in structure or conveyance and use or possession of drug paraphernalia; served 26 days in the Clay County jail, all sanction have been satisfied. Applicant charged with driving under the influence on April 23, 2004; pled guilty. All sanctions have been satisfied. |

Kimberlee M. Smith

Applicant was charged with 2nd degree murder on January 15, 1994; sentenced to 153 months, ordered to pay \$10,000 to Victim Compensation, ordered to pay \$6,991 to Royal Palm Memorial Gardens. All sanctions have been satisfied.

Michael A. Soler

Applicant was charged with battery & culpable negligence on May 7, 1999; nolle pros-comp dvi. All sanctions have been satisfied. Applicant charged with petit larceny, theft on January 11, 2000; adjudication withheld with fine and cost. All sanctions have been satisfied. Applicant charged with child abuse/no harm on October 18, 2010; adjudication withheld-probation with special condition. All sanctions have been satisfied.

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING OF THE BOARD**

MARCH 9, 2012

ENDORSEMENT AGENDA

CPA endorsement applicant(s) answered yes to one or more of the application background questions. In accordance with instructions from the Board of Accountancy these application(s) are being brought before the board for consideration.

- | | |
|---------------------|---|
| Stephanie O. Butler | Applicant was charged with petty theft June 14, 2002; nolle prosequi charges dropped. All sanctions have been satisfied. Applicant was charged with possession of alcohol by a minor on September 2, 2006; nolle prosequi charges dropped. All sanctions have been satisfied. |
| Kenneth S. Marquez | Applicant was charged with no proper endorsement on October 25, 2006; adjudication withheld. All sanctions have been satisfied. Applicant was charged with no proper endorsement on December 14, 2006; adjudication withheld. |
| Leonard Titone | Applicant was charged with attempted obstruction of justice on February 4, 2006; probation. All sanctions have been satisfied. Applicant's Indiana license was disciplined on January 11, 2008 for violation of Indiana Code subsection 25-2.1-8-1(a)(4) in that applicant conduct, which resulted in a judgment of conviction against applicant for attempted obstruction of justice, which could reflect adversely on the applicant's fitness to engage in the practice of accountancy; license placed on probation and restitution of \$500.00. Applicant's Indiana license is currently active with expiration date of June 30, 2012. |

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING**

MARCH 9, 2012

CONSENT AGENDA

MAINTENANCE and REACTIVATION

STAFF APPROVALS

REGULAR REACTIVATION:

<u>NAME OF LICENSEE</u>	<u>LICENSE NUMBER</u>
Alexis Agreda	25134
Rebecca Benevides-Noonon	40445
Kevin Bradley	40401
Michael Buckley	16193
Jeanne Crawford	19744
Darcy Deblieux	38016
Shani Diaz	38332
Richard Dotson	33211
Donna Eldridge	12921
Judy Gallagher	30014
Vincent Godin	40399
Catherine Graham	30356
Camille Hadeed .	33624
Bonnie Krone	8980
Robert Lennox	27044
Brenda Lightfoot	38361
Steve Liss	38835
Walter Marino	17723
Deborah McCarthy	13406
Anthony Perez	38294
Diana Ravitz	39941
Berta Rufat	13369
Ronald Saenz	20226
Glen Sandager	26225
George Sheldon	18554
Byron Smock	19125
Richard Stark	37535
Edward Sterling	22747
Valery Stevenson	18868
Michelle Wenzel	40279
Jeffrey Whittaker	19927
Jason Yoepp	40503
Joseph Zolinowsky	25121

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING**

MARCH 9, 2012

CONSENT AGENDA

MAINTENANCE and REACTIVATION

REQUEST TO REACTIVATE

Staff recommends extending the “delinquent” status for six months in order to reactivate under the unusual hardship provisions:

Daniel H. Ruggiero

Mr. Ruggiero's license reverted to delinquent status on January 1, 2010 for failure to submit the continuing professional education (CPE) hours. His license reverted to null and void status on January 4, 2012. Mr. Ruggiero submitted required hours, proof of attendance, and fees with his request to reactivate. If the board approves his request, staff has determined that he has met requirements.

Kenneth I. Shevin

Mr. Shevin's license reverted to delinquent status on March 1, 2009 for failure to submit the CPE hours and pay the license renewal fee. His license reverted to null and void status on January 1, 2011.

Israel Vainstein

Mr. Vainstein's license reverted to delinquent status on January 1, 2001 for failure to submit the CPE hours, a passing score on the laws and rules exam and the license renewal fee. His license reverted to null and void status on January 1, 2003.

Andrew Wasserstrom

Mr. Wasserstrom's license reverted to delinquent status on January 1, 2008 for failure to submit the CPE hours and license renewal fee. His license reverted to null and void on January 1, 2010.

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING**

MARCH 9, 2012

MAINTENANCE and REACTIVATION AGENDA

Staff has reviewed the following application(s) and found they do not meet the requirements of rule 61H1-33.006 F.A.C. In accordance with procedures, application(s) are being placed before the Board of Accountancy for final review.

- | | |
|------------------------|--|
| Pamela J. Fleming | Ms. Fleming was approved to reactivate her null and void license at the June 17, 2011 board meeting. She was given until December 17, 2011 to complete the required hours. She is requesting an additional six months to complete the 280 CPE hours needed to reactivate her license. She has not completed any of the CPE hours. She indicated she recently received notification on January 10, 2012 that her request to reactivate was approved. The board office notified her on June 23, 2011. She changed her address but did not notify the department. |
| Mark W. Humphrey | Mr. Humphrey is required to complete 120 CPE hours with twenty in accounting and auditing and four (4) in board approved ethics by February 5, 2012. He is deficient four (4) CPE hours in board approved ethics. |
| Adam W. Sandback | Mr. Sandback was approved to reactivate his null and void license at the October 7, 2011 board meeting with a deadline of April 6, 2012 to complete 200 CPE hours. Mr. Sandback has completed 76 CPE hours with 28 in accounting/auditing, and is requesting until July 31, 2012 to complete the remaining 124 CPE hours with two (2) in accounting/auditing. |
| Elbert L. Sheppard Jr. | Mr. Sheppard is required to complete 280 CPE hours with 40 in accounting and auditing and four (4) in board approved ethics by December 31, 2011. Mr. Sheppard is deficient a 168 CPE hours. |

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING**

MARCH 9, 2012

CONSENT AGENDA

MAINTENANCE and REACTIVATION

**Staff recommends consideration of request to voluntary relinquish license –
No disciplinary action has been taken:**

<u>Licensee's Name</u>	<u>License Number</u>
Aherron, Nicole L.	32039
Belk, Michael A.	41091
Bernstein, Bruce D.	36865
Bradick, Helen P.	7783
Clemente, Elizabeth M.	30131
Cuppett, William T.	33769
Gonzalez, Sergio F.	1987
Kennedy, Ann L.	40665
Levenson, Daniel F.	42357
Luckham, Peter S.	8968
Marr, Mary A.	9418
Mary A. Marr, CPA	16974
Mc Donald, Judy F.	33312
Oliva, Robert R.	16233
Ragatz, Glen A.	3985
Reginald A. Morris CPA, PA	66477
Sandarg, Penelope J.	23009
Sirak, John T.	35279
Sweeney, Matz & CO., LLC	63329
Truchot, Joseph P.	39174
Vanghel, Thomas L.	27854
Watkins, David S.	37508

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
APPROVED CPA TEMPORARY PERMITS
MEETING OF THE BOARD
DECEMBER 21, 2011 TO FEBRUARY 10, 2012**

<u>APPLICANT</u>	<u>CITY, STATE</u>	<u>LICENSE</u>	<u>ENGAGEMENT</u>
Becker and Rosen, Certified Public Accountants, LLC	St. Louis, MO	AD67386	US Water Service Corporation
Berdon LLP	New York, NY	AD67353	2201 Collins Fee LLC
Berdon LLP	New York, NY	AD67354	Broward Multifamily Ventures, LLC
Berdon LLP	New York, NY	AD67355	Thurman Woodlands LP
Berdon LLP	New York, NY	AD67356	2201 Collins Fee LLC- Nightclub
Berdon LLP	New York, NY	AD67416	VII MP Miami Hotel LLC
BERDON LLP	New York, NY	AD67385	Thurman Interim California LLC
Bruner Cox LLP	Canton, OH	AD67395	WHR Holdings, LLC (DBA Wilkinson HI-Rise)
Claire Sabatine Weaver	York, PA	AD67384	Allied Roofing
Damratoski & Company PC	Bridgeville, PA	AD67393	D L Porter Constructors, Inc
David E Tully & Associates P A	Nashua, NH	AD67349	Citrus Hills Investment Properties
E. Cohen and Company CPAS	Rockville, MD	AD67419	North Dade Limited Partnership
Eubank Betts Hirn Wood PLLC	Jackson, MS	AD67366	Moss, Krusick & Associates, LLC
Eubank Betts Hirn Wood PLLC	Jackson, MS	AD67371	James Moore & Co LP
Gallagher Flynn & Company LLP	So Burlington, VT	AD67417	Century Arms, Inc
Gray, Gray & Gray, LLP	Westwood, MA	AD67405	Geno, LLC
Genovese & Wonneberger LLC	Cheshire, CT	AD 67360	Wild Pines of Naples Phase II LP
Halpern & Associates, LLC	Wilton, CT	AD67380	Quantriver Financial, LLC
James Q Whitehead CPA, Inc.	Headland, AL	AD67409	Emerald Pointe Resort
JamisonMoneyFarmer PC	Tuscaloosa, AL	AD67351	Custom Components Company Acquisition, LLC
Miller, Mayer, Sullivan & Stevens LLP	Lexington, KY	AD67397	Keys Property Management Enterprises
Moyer, Smith & Roller, P.A.	Monroe, ND	AD67411	Dickerson Florida, Inc.
Pricewater House Coopers	Vancouver, BC	AD67424	Lush Cosmetics NY, LLC
Ribis Jones & Maresca PA	Columbia, MD	AD67383	Incharge Institute
Rudd and Company PLLC	Rexburg, ID	AD67427	Cheeca Holding LLC & Subsidiaries

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
APPROVED CPA TEMPORARY PERMITS
MEETING OF THE BOARD
DECEMBER 21, 2011 TO FEBRUARY 10, 2012**

Shepard Schwartz & Harris LLP	Chicago, IL	AD67396	Crowther Roofing and Sheet Metal of Florida, Inc
Terrill R. Zorich CPA	Buffalo, NY	AD67364	Eltec Instruments
VSH, PLLC	Bellingham, WA	AD67426	Affiliate Support, LLC
Wallace Neumann & Verville, LLP	Las Vegas, NV	AD67392	Anova Food, LLC
West & Company	Edmond, OK	AD67391	Cortiva Institute -School of Massage Therapy
Winds & Mcclaughry Accountancy Corporation	Long Beach, CA	AD67350	Elm Resources
York, Neel & Co.-Hopkinsville, LLP	Hopkinsville, Ky	AD67358	Triple P Distributing Inc DBA North Florida Sales

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
DENIED CPA TEMPORARY PERMITS
MEETING OF THE BOARD
DECEMBER 21, 2011 TO FEBRUARY 13, 2012**

<u>APPLICANT</u>	<u>CITY, STATE</u>	<u>ENGAGEMENT</u>	<u>REASON FOR DENIAL</u>
Berdon LLP	New York, NY	Symphony Importers LLC	Engagement Date already passed
Braver PC	Needham, MA	Tri Star Management	Engagement Date already passed
Fogle & Associates	Wexford, PA	Argosy University	Engagement Date already passed
Fogle & Associates	Wexford, PA	South University	Engagement Date already passed
Gray, Gray & Gray, LLP	Westwood, MA	Unknown	No fees, engagement date, name or address
Kabani & Company Inc	Los Angeles, CA	Hygea Holdings, Group	Engagement Date already passed
Kabani & Company Inc	Los Angeles, CA	SKM Media Corp	Engagement Date already passed