

# BEYOND THE NUMBERS

E-Newsletter from the Florida Board of Accountancy

## WELCOME



**Roger Scarborough**

“Welcome to the Florida Board’s E-Newsletter. The goal of the Board members and staff is to provide you with useful and pertinent information regarding the profession in our great state. As we approach the license renewal period, I am sharing some key points about the online renewal process and the corresponding continuing professional education requirements. I hope Florida CPAs find it helpful.”

- Roger Scarborough

*Roger Scarborough joined the Division of Certified Public Accounting in 2019 after retiring from a successful 33 year career that included 10+ years as the Chief Financial Officer at Farm Credit of North Florida.*



**Steven Platau**

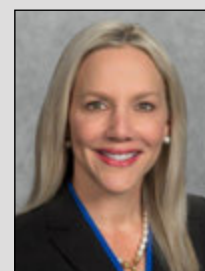
Thank you for taking the time to look through the Board’s new newsletter. Your Board staff has worked diligently to put together this new publication. We want to better communicate with our licensees. The aim is to provide quarterly updates to licensees via this electronic platform.

- Steven Platau

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## Secretary’s Message to Florida CPAs



**Julie Brown**

Since joining the Florida Department of Business and Professional Regulation (DBPR) as Secretary in February 2021, I have truly enjoyed hearing about the success stories of Florida’s businesses and professionals. I am honored to serve the people of the state of Florida as DBPR continues its pursuit to find ways to achieve operational advancements, increased efficiencies and optimal levels of service to you, our licensees. At DBPR, we strive to ensure we have a responsive agency that is a leader in addressing the trends and needs of the regulated industries and professions.

At the close of the 2020-2021 Fiscal Year, DBPR’s Division of Certified Public Accounting was responsible for the examination, licensing and regulation of 35,853 certified public accountants and 5,681 certified public accounting firms for a total of 41,534 licensees! The Division has made the timely processing of applications and efficiently conducting investigations their top priorities.

DBPR and the Division of Certified Public Accounting are here to serve you, so please do not hesitate to reach out if you have ideas or concerns to share. Our dedicated DBPR team works day-in and day-out to make Florida a great place to do business, and I am proud to be part of it.

## BOARD MEMBERS

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Board Counsel

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Chief Attorney

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Administration Team Lead

Angela Francis  
Enforcement Team Lead

Karan Lee  
Exams and Licensure Team Lead

## BOARD WEBSITE

[http://www.myfloridalicense.com/  
DBPR/certified-public-accounting/](http://www.myfloridalicense.com/DBPR/certified-public-accounting/)

## NEED HELP?

All requests for publications, documents, forms, applications for licenses, permits and other similar certifications can be obtained by contacting the Customer Contact Center.

Roger Scarborough, Director  
Division of Certified Public Accounting  
240 NW 76th Drive, Suite A  
Gainesville, FL 32607

Telephone: 850.487.1395  
Facsimile: 352.333.2508

# DIRECTOR'S INSIGHT

## The License Renewal Process *by Roger Scarborough*

### CPE REQUIREMENTS

CPAs must complete the required 80 hours of continuing professional education (CPE) by June 30 of their renewal year. Documentation of course completion should be retained in the event the licensee is selected for the CPE audit. The 80 total CPE hours must include at least eight (8) hours in accounting and auditing, four (4) hours of Florida [Board-approved ethics](#), and have no more than 20 hours in behavioral subjects.

The renewal process for a CPA includes paying the renewal fee and an attestation that the licensee satisfied their continuing professional education requirements. If you did not satisfy the CPE requirements, you may request a change in status to Inactive prior to the renewal deadline. A change to Inactive status is not a default process and requires action by the licensee.

Failure to meet the renewal requirements by December 31 of the renewal year will result in the license reverting to Delinquent status effective January 1 of the following year. Delinquent status licenses will revert to Null and Void after two years unless the license is reactivated or placed on Inactive status.

### AUTOMATIC EXTENSIONS

Check your CPE due June 30. You can still comply!

There are two automatic extensions granted for Florida certified public accountants (Florida CPA) who do not meet the CPE requirements by June 30.

The first automatic extension ends September 15, provided the Florida CPA completes an additional 8 hours in Accounting and Auditing subjects. Therefore, the licensee would complete a total of 88 hours with at least 16 in accounting and auditing.

The second automatic extension ends December 31 provided the Florida CPA completes an additional 16 hours in Accounting and Auditing subjects. Therefore, the licensee would complete a total of 96 hours with at least 24 in accounting and auditing.

### FALSE ATTESTATIONS

The Board strongly advises licensees who have not satisfied the CPE requirements, not to falsely attest their completion of the CPE requirements and renew their license in an Active status. These licensees are subject to discipline that typically includes makeup CPE hours, penalty CPE hours in an amount equal to the deficient hours, and substantial fines and investigative costs. The Board encourages licensees to change their status and renew in an Inactive status rather than falsely attest.

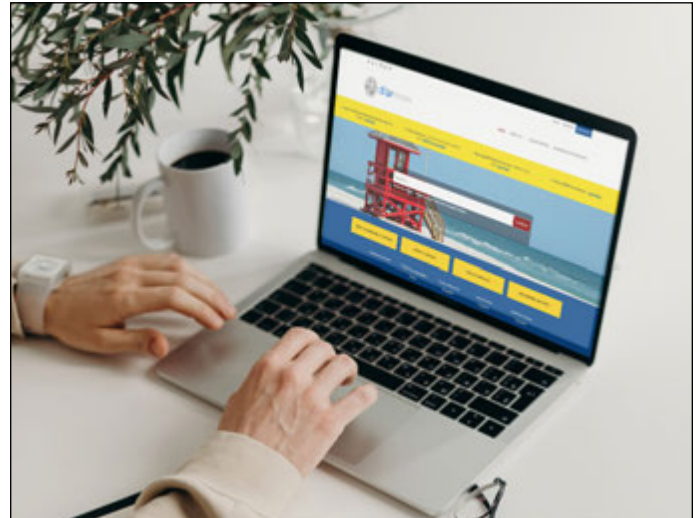
Note: An Inactive licensee cannot hold out as a CPA and cannot provide audit or attestation services.

## REACTIVATION

A reactivation application is required if you are Delinquent or Inactive and want to renew and change your status to Active.

A licensee must complete an application to reactivate their license. There is a \$250 application fee. (Additional fees apply if your license is Delinquent or in a Null & Void status.) Reactivation requires completion of 120 total CPE hours to include thirty (30) hours in accounting & auditing and eight (8) hours in [board approved ethics](#). No more than 30 CPE hours may be in behavioral subjects.

The reactivation/change of status application can be obtained on the Board's website.



## KEY POINTS



Florida CPAs are required to renew their license biennially (every two years).



Some licensees renew in odd years and others in even years. Firm renewals are in odd years only, making 2021 a firm renewal year.



The renewal cycle is from October 1 to December 31 of the year in which your license expires. Renewal notices are emailed during the last week of September. All renewal notices will be emailed to the last known address on file.



The Florida Department of Business and Professional Regulation no longer mails renewal notices.



It is **MANDATORY** for the licensee to keep up-to-date contact information with DBPR including a current email address.



The renewal link and detailed information on how to renew your license using your DBPR Online Services Account is in the green, Renew Your License tab on the homepage of the Board's website at: [myfloridalicense.com/DBPR/certified-public-accounting/](https://myfloridalicense.com/DBPR/certified-public-accounting/)



Licensees can now print their license by logging into their secure online account with the Department. In addition to new licenses, this process allows licensees to renew online and print the license at their convenience, as well as print duplicate licenses as needed without paying a fee.

## SUMMARY OF 7 BEST PRACTICES



1 If you change your email address or mailing address, notify DBPR.



2 Set a reminder on your calendar to submit your license renewal form and pay the fee.



3 Periodically use the Online Services to check the status of your license.



4 Keep copies of your CPE certificates of completion. Don't rely on your employer.



5 Complete a Florida Board-approved ethics course to satisfy the ethics CPE requirement.



6 If you submit a change of status request, follow up. Go online and check your status to make sure it processed. If it did not process, contact the CPA Division.



7 Remember, like your driver's license, you are responsible to satisfy the renewal requirements.



## THE CHAIR'S CORNER

Your Board is working on several issues. Most challenging for the Board has been licensees who represent at license renewal that they have completed the biennial CPE requirements and cannot provide supporting documentation. Every reporting period, between five and ten percent of licensees are subject to a CPE audit. A significant number of audited licensees typically report that they completed the CPE; however, those licensees cannot produce documentation in the form of CPE Certificates to support their representation of completion.

As Director Scarborough noted in his column, the consequences of failing to provide documentation are significant. Since we are at renewal time for about half our licensees, if a licensee does not have supporting documentation, the Board recommends that the licensee elect Inactive status.

Toward improving compliance with the CPE mandated by law, your Board appointed a 100% CPE Compliance Task Force composed of members in industry, government, education, CPE sponsors, accounting firms, FICPA, AICPA, and two Board members. The task force has completed its work and will present its report to the Board in August. As the process within the Department moves forward under the direction of DBPR Secretary Julie Brown and Accountancy Division Executive Director Roger Scarborough, licensees will see improved opportunities to document completion of CPE. The goal of the process is to get CPAs to 100% compliance with statutory CPE.

Long-time (now former) Board member Dr. Martin "Bud" Fennema chairs the Education Committee of the Board and serves on NASBA's International Qualifications Appraisal Board, working to establish accords between NASBA and other nations for recognition of the CPA credential. Dr. Fennema, like several Board members, is active in NASBA, representing Florida in the na-

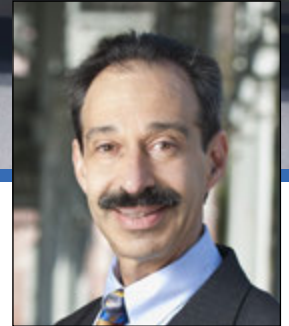
tional association.

The CPA Evolution project is moving toward a January 2024 launch. The CPA exam will take on a different look and feel with a three-part core focused on (1) Accounting & Data Analytics; (2) Audit and Information Systems and (3) Tax. In addition to completion of the three-part core, candidates must complete one of three discipline exams in (1) Business Analysis & Reporting, or (2) Information Systems & Controls, or (3) Tax Compliance & Planning. All successful candidates will receive the same CPA license, there will not be any specialization noted as part of licensure. Your Board is working on guidance and updates to implement the changes coming in January 2024.

On July 1, 2021 Senate Bill 616 introduced by Senator Joe Gruters, CPA, became effective. Changes to Chapter 473 regulating accountancy was supported through efforts of the Florida Institute of CPAs by Justin Thames with the assistance of Jennifer Green of Liberty Partners. The statute provides for CPE reciprocity for non-resident licensees holding licenses in states other than Florida; amends the ethics requirement to more specifically address Chapters 455, 473 and Chapter 61H1 of the Florida Administrative Code; and removes some barriers to licensees moving into Florida. Your Board is working on amendments to the Administrative Code to implement these statute changes.

Please let the Board keep in touch with you by keeping your email current at [myfloridalicense.com](https://myfloridalicense.com).

-Steven Platau, JD, CPA  
Chair, Florida Board of Accountancy



**Steven Platau**

# Shelly Weir Aims to Take FICPA to New Heights

By Nick Menta, FICPA Creative Marketing Copywriter

Since arriving as the FICPA's new President & CEO in April, Shelly Weir has kept her focus on a single word: Elevate.

How do we elevate the CPA profession? How do we elevate the importance of the license? And how do we elevate our value proposition for each and every one of our members?

These are the big-picture questions Weir has made it her mission to answer. But after a year of transition for both the FICPA and the accounting industry, this much is certain:

"I am not here to step on the past," she says. "I'm here to build on a history."

Weir came to the FICPA this past spring from the American Hotel & Lodging Association, where she served as Senior Vice President of Career Development. She brings with her 20 years of experience working in the association world, after starting out as an unpaid intern at the Florida Restaurant & Lodging Association. That first week included membership-retention calls, a PAC fundraiser, and an apparent desire for more.

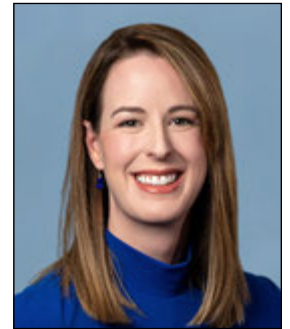
"Right from the start, I was hooked," she remembers with a smile. "I've never wanted to do anything else. I've always liked the idea of advocating on behalf of an industry and a profession. There's a sense that you're both protecting something and advancing. You're a lobbyist, a salesperson, an event coordinator – you get to do a little bit of everything on behalf of an entire industry. It's rare to be able to use multiple skillsets, and in this environment, you have to."

Weir worked her way through the FRLA ranks to eventually rise to State Director of Membership. In something of a foreshadowing, she was ultimately tasked with opening a new office in Orlando.

"From Day 1, I knew Shelly was special," recalls Weir's former boss Dan Murphy, the Senior Vice President of the FRLA. "She just 'gets it.' Her biggest strength is in listening to her members and stakeholders and in turn crafting solutions that will answer the needs of multiple parties."

Weir later took those talents to the American Hotel & Lodging Education Institute, creating and selling certifications, training and CPE to hotels, schools and state association partners. Once at AHLA, she led the charge to create a first-of-its-kind, industry-wide program to provide cost-free college degrees for hotel associates; she represented the hotel industry on multiple task

forces within the U.S. Departments of Education and Labor under Presidents Obama and Trump; she was appointed co-chair of the Presidential Task Force on Expanding Apprenticeship in the United States from 2017-2018; and in 2020, her work was recognized by the White House via the Pledge to America's Worker Presidential Award for outstanding career development.



Shelly Weir

It was her experience, along with her passion, that caught the eye of the FICPA's CEO Search Committee.

"When I met Shelly, I was immediately drawn to her enthusiasm and positivity," says Abby Dupree, chair of the Search Committee and past Chair of the FICPA. "She is an energetic individual with years of proven leadership experience. She understands the association industry, just as she understands the unique opportunities and challenges the FICPA faces in the coming years. She is excited about leading and launching change within our organization, and she is brimming with the creative energy that such a position requires."

"To use some of her own words: 'Now is the time for us to write a new chapter in the history the FICPA.'"

## THE VALUE OF THE PROFESSION

"CPAs have never been more important than they are right now," Weir states with confidence – and with good reason.

Throughout the COVID-19 pandemic, CPAs and their professional organizations have been pouring over the small print in complex relief packages, lobbying the IRS for additional guidance and extended deadlines, and ultimately making sense of a rapidly changing landscape for clients desperately in need of reassurance and expertise. From the Paycheck Protection Program to the Employee Retention Fund to the CARES Act to the Restaurant Revitalization Fund, it's been CPAs reading, digesting and leveraging the fine print.

"I couldn't be more proud of our profession as a whole responding to the financial challenges brought on by COVID," says FICPA's 2020-21 Chair W.G. Spoor. "Whether you were in public accounting, industry, government – chances are you needed

[\(Continued on Page 5\)](#)

# Shelly Weir Aims to Take FICPA to New Heights

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assistance with the rules, regulations, grants, challenges and opportunities brought on by the financial impact of COVID.”

The key now is promoting that message both to prospective clients and prospective CPAs. To do so, Weir is looking forward to collaborating with the AICPA on a career-awareness campaign aimed at the general public, students, and employers. The campaign looks to expand respect for CPAs in the public consciousness, increase the number of young people entering the profession, and explain to employers the specific benefits of hiring a CPA.

“A licensed CPA demonstrates an advanced expertise in accounting through education, examination, and experience,” Weir emphasizes. “Rigorous licensure requirements ensure a CPA maintains competency in professional standards and adheres to a strict code of ethics. Licensure represents a true symbol of trust for any business, customer or client.”

## THE VALUE OF THE LICENSE

As for why a student should be motivated to finish that fifth year and sit for the CPA exam, there is a demonstrable return on investment.

A January 2021 report from the Alliance for Responsible Professional Licensing and Oxford Economics found that “across all professions and occupations, licensing is associated with a 6.5% average increase in hourly earnings.” Specifically, minority engineers, surveyors, architects and CPAs can expect an 8.1% hourly wage increase relative to their non-licensed counterparts; women, similarly, can expect a 6.1% increase. That same study indicated that 65% of unlicensed accountants are women. Given the difference in wages and the fact that a growing number of CPA firms are offering “modified work arrangements to allow employees to integrate their personal and professional lives,” there’s a clear opportunity to make in-roads.

In addition to the awareness campaign, Weir is looking forward to partnering with Florida’s new Secretary of the Department of Business and Regulation, Julie Brown, promoting the value of licensure.

“A CPA license indicates to the public that an accountant has mastered the critical elements of the profession and successfully passed a rigorous examination,” says Brown.

“DBPR plays an important role in maintaining the value of CPA

licensure by ensuring CPAs and firms adhere to a strict code of ethics, high standards for continuing education and compliance with professional guidelines. We are eager to partner with the industry in furthering these edicts.”

## THE VALUE OF THE FICPA

As CPAs have been standing behind their clients in the past year, the FICPA has been standing up for our members in Tallahassee. Florida’s recently wrapped up legislative session included the passage of a new Public Accountancy bill, clarifying “licensure by endorsement” requirements, allowing for CPE reciprocity, and ensuring our state’s Ethics course contains a majority of Florida laws and rules. The bill is the tangible result of the FICPA’s intangible lobbying efforts.

And it’s the vital work done by the governmental affairs team, combined with the FICPA’s best-in-class CPE, exclusive member benefits, and unparalleled networking opportunities, that make a meaningful impact on our members’ careers.

“We know about everything we do, but we need to make sure our members do, too,” Weir notes. “We want them to take advantage of everything we have to offer, and we want to craft those offerings around their specific needs.”

In her first few months, Weir has been on a whirlwind tour of member firms, building relationships, soliciting feedback and pledging the FICPA’s continued support. To better serve the FICPA’s diverse membership, she intends to launch a “deep-dive” survey, gathering important data to help chart a new path forward.

“We have to be able to address the needs of all our members – by age, by background, by industry, by firm size,” Weir says. “Our members’ active participation and feedback is going to directly influence our decision making. This is about balancing our past, our present and our future.”

It’s that outlook that makes Weir the right person at the right time.

“She is not afraid to tackle the tough issues or challenge the status quo. She is actually excited to do just that,” adds Dupree. “I think I speak for the entire search committee when I say that I am excited about the future of the FICPA with Shelly at the helm.”

*Editor’s Note: This article originally ran in the Summer 2021 edition of Florida CPA Today magazine and has been reprinted with the permission of the Florida Institute of Certified Public Accountants.*

## DISCIPLINARY ISSUES

### May Through June 2021 CPE VIOLATIONS

Statute 473.323(1) (h) through Rule 61H1-33.003 (1)(a) F.A.C. To obtain a Final Order of any individual listed, you will need to submit a request to GovQA at [dbpr.state.fl.us/govqa/](http://dbpr.state.fl.us/govqa/).

2019-018367	Matthew W. Bellinger	AC#39275
2019-005479	Alexander Chunev	AC#40936
2019-062362	B. Jeannette Dixon	AC#16960
2020-002407	Donald J. Fallenbaum	AC #29822
2019-057253	Mark Kekich	AC#39682
2020-002341	Garrett W. Klayer	AC#28746
2019-003206	Alan Richard Reposa	AC#16825
2019-005439	Gustavo Riveira	AC#26450
2019-005424	Misty Bleau Shepherd	AC#35691
2019-004859	Alberto Luis Vazquez	AC#37623
2019-004858	Alexander Vohden	AC#37288
2019-004850	Seth A. Woods	AC#42787

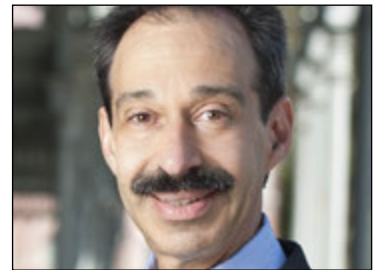
### May Through June 2021 DISCIPLINARY ACTIONS

The following are summaries of Board actions based on Final Orders filed with the agency clerk for this time period.

<b>2018-049097</b>	<b>Brian D. Barie</b>	<b>AC#50045</b>
Statute:	F.S.473.323 (1) (h) through Rule 61H1922.001 FAC	
Violation:	Failing to comply with general standards of professional competence, due professional care, planning and supervision, and/or sufficient relevant data in connection with the 2016 audit and 2017 review of a condominium association's financial statements.	
Penalties	Reprimand, Pre-Issuance Review, CPE, Fine of \$1,000 and Cost.	
<b>2018-046672</b>	<b>Kattell and Company P.L.</b>	<b>AD#64001</b>
Statute:	F.S.473.323 (1) (h) through Rule 61H1922.001 FAC	
Violation:	Failing to comply with general standards of professional competence, due professional care, planning and supervision, and/or sufficient relevant data in connection with the 2016 audit and 2017 review of a condominium association's financial statements.	
Penalties	Reprimand, Probation, Practice Review and Cost	
<b>2019-033981</b>	<b>KPMG/LLP</b>	<b>AD#39578</b>
Statute:	F.S.473.323 (1) through 455.227(1) (f)	
Violation:	For having a license to practice the regulated profession revoked, suspended, or otherwise acted against by the licensing authority of any jurisdiction.	
Penalties	Reprimand and Cost	

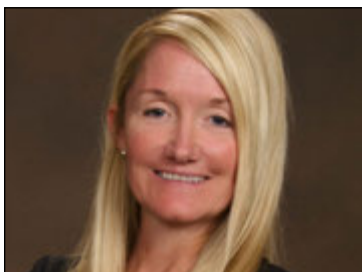
## MEET TWO BOARD MEMBERS

Steve Platau is a professor of accounting at the University of Tampa's John H. Sykes College of Business, where he has served on the faculty since 1984, including two appointments as department chair spanning more than a decade. His teaching has been focused on tax, auditing and financial accounting along with the legal and ethical aspects of financial transactions.



**Steven Platau**

Platau has been on the faculty of the National Judicial College teaching judges nationally since 1996. His teaching has been honored with multiple awards including Outstanding Discussion Leader and Outstanding Educator Awards from the Florida Institute of CPAs. He has presented nearly 2,000 continuing education programs in 48 states and Puerto Rico.



**Tracy Keegan**

Tracy L. Keegan most recently served as president, chief financial officer and director at BankFlorida, a \$90 million franchise in Jupiter, Florida, that recently sold to a private investor. Prior to joining BankFlorida, Keegan was executive vice president, chief financial officer and corporate secretary for Atlantic Coast Bank and Atlantic Coast Financial Corporation (ACFC), a position she held from March 2015 through the company's sale to Ameris Bank in May 2018. With close to 30 years of experience, Keegan has held significant senior executive officer and director roles in her career and has extensive experience in starting, recapping and growing financial organizations from the de novo stage to more than \$6 billion in assets. Having served as director, president, chief financial officer, chief operating officer and chief administrative officer, she has run all aspects of banking, including finance, accounting, treasury, planning and analysis, information technology, human resources, operations, retail, marketing and credit administration. Keegan also has deep experience with public company franchises, including IPOs, as well as turning around troubled/failing financial institutions.

Among her many community service relationships, Keegan has served on the Board of Directors for Broward Partnership of SE Florida and PACE. In addition, in 2014 Governor Rick Scott appointed Keegan to the Florida Board of Accountancy, where she most recently served as Chairman. Keegan holds a Bachelor of Science degree in accounting.

### New Firm Licensees - April 1, 2021 - June 30, 2021

ABRUZZO ACCOUNTING LLC  
ACCOUNTING AND TAX CONSULTANCY, LLC  
ACCURATE CPAS AND ASSOCIATES, PLLC  
ALL LAW ACCOUNTING, PLLC  
CLEARWATER CPA, LLC  
DANIEL S KUSHNER CPA  
DOSSANTOS & MACHADO LLC  
EFPR GROUP FLORIDA, CPAS, PLLC  
ELEVATED CPA, LLC  
GOULD & LEFFEW, P.A.  
GRAND ACCOUNTING INC.  
HARDING BELL INTERNATIONAL, INC.  
HENRY O. EDEOGU  
JERRY MAKRIS C.P.A., P.A.  
JOHN FLYNN & ASSOCIATES, P.A.  
JOHNSON MESSAL BRISTOW PLLC  
JUSTIN KIM CPA, P.A.  
KIT THOMAS, CPA  
LEGACY TAX ADVISORS, INC.

MARIE TOROSSIAN CPA, PLLC  
MARKO CPA SERVICES, LLC  
MICHELLE BARRERA CPA  
NINA L SMITH, CPA, PA  
NXTSTEP CPA, PA  
OREN GULASA CPA SERVICES CORP  
PAUL S. STEPLER P.A.  
RANJEET KOIRALA CPA PC  
RPR TAX ADVISORS, LLC  
SAMUEL RAMIREZ CPA, PA  
SAUNDERS ACCOUNTING GROUP, LLC  
SCHOOL CHOICE CPA & ASSOCIATES, LLC  
SEASIDE ACCOUNTING, LLC  
SILVA SOLUTION CPA, LLC  
SKIBA & COMPANY CPA'S LLC  
ST. JAMES ACCOUNTING AND TAX LLC  
SUSANNA BUHLER, C.P.A., P.A.  
TRISHA M. FLOYD CPA LLC



## Congratulations to New Individual Licensees - April 1, 2021 - June 30, 2021

ADAMS, ELLEN TAYLOR  
 ALEXANDER, ETHAN JAMES  
 ALMEIDA GONZALEZ, DANIEL  
 ALRED, KAITLYN DANIELLE  
 AMATO, ANDREW RYAN  
 ANDERSON, TRISTIN ROBERT  
 ANDRETTA, JOSEPH LOUIS  
 ARRENDELL, RAMON  
 ARROJO, YUSLEIDY  
 ASPINALL, ARIEL CHRISTEN  
 BAGHDADI, RUTH ANN  
 BARLETT, TORRANCE JOHN  
 BATIANIS, KELLI ANN  
 BAUM, MICHAEL AVERY  
 BEATRICE, JOHN ANTHONY  
 BEHRENS, IAN  
 BERTRAND, KATRINA  
 BIRTA, ELIZABETH MARIA  
 BONE, KRISTIN NOEL  
 BONOMO, EMILY ROSE  
 BORGES, JULIO E  
 BORLOVAN, VALERIU DAN  
 BOUCHER, DAVID HENRY  
 BOYLE, JEFFREY  
 BROWN, JUNKO SENSUI  
 BROWN-HANNA, DAPHNE DIANE  
 BRYANT, ANNE JACQUELINE  
 BUDHOO, NAMISHKA  
 BUZBY, EMILY ELIZABETH  
 CALVO, LUIS ALBERTO  
 CARSON, CASEY LEE  
 CARSON, THERESA MARIE  
 CARTWRIGHT, SCHARRAD KRISTOPHE  
 CESAR, BRIDGET  
 CHARITOS, ALEXANDER  
 CHENG, GEORGE  
 CINTRON, ALEXANDRA NICOLE  
 CLARK, ROBYN LYNN  
 CLARKE, KIANA MARISSA ELIZABETH  
 CLEMONS, RYAN MR  
 COHEN, JONATHAN BEN  
 CORRADO, MARK ANTHONY  
 CROSBY, MADISON K  
 CURA, GABRIELA HILBERO  
 CUTSHAW, JAMES LOWELL  
 CWIK, BETH M  
 DALEY, THEODORE JOSEPH  
 D'ANGELO, CHARLES EDWARD  
 DANIEL, KEITH A

DE LA CRUZ, JOSE MANUEL  
 DEINER, CHARLES JACK  
 DELLA PORTA, MATTHEW JAMES  
 DENNIS, MARGARET LORETTA  
 DEPUTAT, OKSANA SOPHIA  
 DEROSA, JONATHAN ANTHONY  
 DI BARI, JULIA  
 DISHER, DESTINEE  
 DIXON, JOSHUA  
 DOUGET, CAROL LEE  
 DUBINSKY, BRUCE GORDON  
 DUNHAM, JAMIE LEE  
 EASON, LISDANNE  
 EGG, EDWARD RYAN  
 EISENMAN, TRENTON  
 ELTON, TAYLOR LYNN  
 ENGLAND, RYAN  
 EVERHART, ALEXANDRA  
 EWING, JOHN DAVID  
 FELL, AARON  
 FERNANDEZ, JOY ANN  
 FIEBECK, CHRISTINA MARIE  
 FLYNN, JOHN J JR  
 FOURNIER, MARCEL  
 FRANK, LEE R  
 FROWENFELD, STEVEN ARTHUR  
 GABAY, OFIR  
 GADWAY, GRANT THOMPSON  
 GAILLARD, MEGAN L  
 GASCHOTT, ADAM JOSEPH  
 GELABERT, MARIA FLORENCIA  
 GEORGE, MARILYN ANN  
 GEWARGES, EKATERINA A  
 GIRALDO, PAULA  
 GLEZMAN, JENNIFER LYNN  
 GOPMAN, NATHAN  
 GRENIER, JOSHUA  
 GUARDADO, LEONARDO ALFONSO  
 GUERRA, NATHALIA MARCELA  
 HANIFF, AHMAR  
 HARDEN, ANGELA DAWN  
 HARRIS, JEAN RITA  
 HAYES, DANIEL JOSEPH  
 HECHEVERRIA, JENNIFER  
 HENDREY, JEFFREY BRYAN  
 HENRIQUES, ROBERT  
 HERSEY, MICHAEL ANDREW  
 HOWARD, JENNIFER L  
 HUANG, TIANCHENG

HUFSTETLER, ALEJANDRO GABRIEL  
 HUGO, DANIEL WILLEM  
 IEM, STEVEN  
 IRVAN, JORDAN  
 JACKSON, CYPRIANNA  
 JAFFER, MOHAMED  
 JIRIK, KEVIN  
 JOHNSON, BROOKE TAYLOR  
 JOHNSON, KATHLEEN DREANO  
 JOHNSON, KYLE BARNETT  
 JOHNSON, RYAN DANIEL  
 JOHNSON, SAVANNA ROSE  
 JOHNSTON, BRITTANY LAUREL  
 JONES, CONNOR  
 JONES, MICHAEL JOHN WESLEY  
 JOSEPH ALEXANDER, SABRINA FANET  
 KARAISMAILOGLU, JENNIFER ANN  
 KELLY, REBECCA WYCHE  
 KERSEY, DOUGLAS LAMAR II  
 KIRBY, ROBERT J  
 KLEIN, GREGORY ERIC  
 KUZJOMKIN, ANTON  
 LADAS, KAROLYN A  
 LANCIOTTI, PAUL A  
 LANE, CANDICE MARIE MASCOLO  
 LAZZARO, JOSEPH JOHN III  
 LEACOCK, DONALD CHARLES  
 LEBENNS, JAMES BRIAN  
 LEE, SAMUEL  
 LI, LIANG  
 LI, WEI  
 LIND, KATHLEEN  
 LLEWELLYN, CHRISTOPHER MCKAY  
 LOCONTE, JOHN R  
 LOEFFLER, ARTHUR LEONARD  
 LONG, KAREN E  
 LUFT, NICOLE  
 LUO, BAO Y  
 LYONS, GAVIN CONWAY  
 MACCHIONE, PETER  
 MAISANO, MONTY WAYNE  
 MAMELSON, STEPHANIE  
 MANN, ANALISE ASPEN  
 MARCHAND, DEVANN  
 MARCOS, EMMANUEL  
 MARLIN, MELISSA  
 MAYHUE, KAYLA M  
 MAZIUK, SEAN ROBERT

(Continued on Page 9)

## Congratulations to New Individual Licensees - April 1, 2021 - June 30, 2021 (Continued)

MCCRAW, MICHAEL A  
 MCMAHON, FRANK A  
 MCMULLEN TRUONG, LIEN THI MY  
 MCMURTRY, JESSICA A  
 MEDINA-JIRON, SCOTT  
 METZ, DANIEL SCOTT  
 MILLER, MEGAN RACHEL  
 MILLER, RYAN LEE  
 MILLER, STEWART DOUGLAS  
 MIRCHANDANI, NADINE ANN  
 MITCHELL, JUANITA L  
 MONOSIET, HEATHER ANN  
 MONTORRO, EDUARDO PEDRO  
 MOORE, ELIZABETH DEANN  
 MOORE, JASON ROBERT  
 MOORE, KAILEIGH  
 MORA, CARLOS EDUARDO  
 MORAN, WILFREDO  
 MORELL, FRANCES  
 MULROE, MICHAEL G  
 MURPHREE, KEVIN CHASE  
 MURRAY, KYLE RICHARD  
 NAGLER, TRACY S  
 NG, CHUN MAN  
 NGUYEN, VAN THITHANH  
 NICHOLS, STEPHANIE ANN  
 NICOLOFF, CHADWICK MICHAEL  
 NIXON, JOSHUA DEREK  
 NOYES, CHRISTOPHER PAUL  
 O'GRADY, DIANA CRISTINA SOTO  
 O'HARA, JOSHUA SETH  
 O'HARA, NATALIE MICHELLE  
 O'NEILL, THOMAS  
 ORTIZ, DIEGO LUIS  
 PARZYNSKI, MELISA  
 PATEL, AKASH B  
 PATEL, MACKENZIE  
 PAUL, JOSEPH HARRISON  
 PEARSON, ANDREA MARTIN  
 PENALVER FERNANDEZ, KARLA  
 PEPIA, KOBY ALAN  
 PEREZ, JOSE ANGEL  
 PEREZ, NELSON PEREZ  
 PICKENS, KIMBERLEY ANNE  
 PLESKO, SUMMER  
 PORTELLO, JACQUELINE VIRGINIA  
 POWELL, STACY ANN KEISHA  
 PUGLIESE, ANTHONY JOSEPH  
 QUINONES, ALEJANDRO LUIS

RAMBO, DAVID AUSTIN  
 RAMRATTAN, TOTARAM  
 RAYE, DONNELL LAMORRIS  
 REGAN, ADAM JAMES  
 REIMER, MELISSA BETH  
 REVELL, ALEXANDRA MARIE  
 RICH, STEVEN R  
 RICKER, MICHAEL J  
 RIDDLE, DYLAN GARRETT  
 RISPLER, ZACHARY MICHAEL  
 ROACHE, DEBORAH  
 ROBINSON, THERESA G  
 ROJAS, CARLA G  
 ROMER, DESAREE SHANTELL  
 RUIZ CANAL, ANDY  
 RUPANI, HEENA  
 RUSH, ROBERT CHRISTOPHER  
 RUSHING, VANNA J  
 RYALS, RACHEL MOSES  
 SACHAKOV, SAMANTHA OLIVIA  
 SANZONE, MORGAN ELIZABETH  
 SAUNDERS, DUSTIN CHRISTOPHER  
 SAVAGE, KAYLA MARIE  
 SCHERER, JEFFREY CHRISTOPHER  
 SCHICHTEL, NATALIE  
 SCHWAB, LINDSEY MICHELLE  
 SCHWARTZ, BENNETT L  
 SCHWARZ, JOSEPH DAVID  
 SCHWELLER, DANIEL THOMAS  
 SCOTT, JILL KATHLEEN  
 SEPULVEDAFERNANDEZ, MONICA PATRICIA  
 SEYMOUR, MATTHEW  
 SIO, CHENG  
 SKIDMORE, VICKI ELAINE  
 SLOAN, JOSHUA MICHAEL  
 SMALLEY, GREGORY JOSEPH  
 SMART, ERIN INEZ  
 SMITH, BRYCE STEVEN  
 SMITH, CHRISTOPHER  
 SMITH, DARRELL ANDREW  
 SMITH, JELAIN  
 SMITH, THOMAS EDMUND  
 SMITH, TRAVIS TODD  
 SOUTHALL, KIMBERLY CASEYANN QUICK  
 SOVERO, SEBASTIAN  
 SPARGER, ANDREW RYAN  
 SPEAR, MATTHEW ANTHONY  
 STOREY, ALYSSA A  
 SUAREZ GARCIA, LUIS ORLANDO

SUSLOV, SERGEI  
 SUSSMAN, JONATHAN TYLER  
 SWANK, NOELLE MARIA  
 TANG, ZHENHUA  
 TAYLOR, ROBERT CRAIG  
 TELLEZ, RICARDO DARIO  
 TERNIKOVA, OLGA  
 THEOLOGOS, MITCHELL JAMES  
 THOMAS, TONY JOSE  
 TRESTER, SEAN GREGORY  
 TYSZKA, ADAM PIOTR  
 TZIKAS, NICOLE LEIGH  
 UNDERWOOD, KEVIN  
 VAIL, EMILY ELIZABETH  
 VALLE, ISABEL EMERALD  
 VAN DYKE, EDWARD JAMES  
 VARGAS, MARIA PAULA  
 VASILE, CHRISTOPHER  
 VELAZQUEZ GUEDEZ, JANETH CAROLINA  
 VILLANUEVA, MAURICIO ENRIQUE  
 VINCENT, ANDREW LANDRUM  
 VORA, CHANDNI  
 WALCZYK, DAVID JEROME  
 WALLIN, ELIZABETH  
 WALLS, BRENT TAYLOR  
 WANG, MEI  
 WANG, XIAO  
 WARREN, CHRISTINA DALE  
 WEIDER, OLGA  
 WHITE, JAMES C  
 WHITE, THOMAS HUDSON III  
 WILLIAMS, CARRIE CAMPBELL  
 WILLIS, JULIANN MARIE  
 WILSON, CHASTITY K  
 WISHARD, SAMUEL THOMAS  
 WITT, JEFFREY EDWARD  
 WOODS, JEFFREY  
 WRITT, BARRY  
 WYSOCKI, LAWRENCE  
 YATES, ERIC  
 YI SONG, SU  
 YOUNG, GREGORY JAMES  
 ZALNERAITIS, KELLY NICOLE  
 ZANDSTRA, DOUGLAS WILLIAM  
 ZEIDAN, MAGED ELSAYED  
 ZERTUCHE, SAMANTHA JOYCE  
 ZYLSTRA, JONATHAN M