



BEYOND THE NUMBERS

Second Quarter 2022 E-Newsletter for the Florida Board Of Accountancy



Collin Fuerst

Employee Spotlight: Collin Fuerst (Exam and Licensure)

What section do you work in?

I work for the Exam and Licensure team.

Give a brief summary of what your section does.

The exam and licensure team’s focus is to process CPA exam and license applications. We also educate the public on the rules and regulations for public accounting in Florida.

Give a brief summary of what you do.

I am new on the team, and I am currently learning all the rules, regulations and intricacies about my job. There’s way more to learn than I ever could have imagined. I also process the exam applications and answer any of the questions applicants have.

How long have you worked at the Board of Accountancy (BOA)?

I started working at the Board of Accountancy in February 2022 and now have been here for a little more than two months.

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Directors Message

Have you heard of the CPA Evolution initiative? Are you aware that the Uniform CPA Examination (CPA Exam) is changing significantly in January 2024? If you work with potential exam candidates or mentor a person expecting to take the exam, it is important that you learn about this initiative and the upcoming changes to the CPA Exam to fully understand how it might impact their journey to CPA licensure. If they pass and retain credit for all four CPA Exam sections by December 31, 2023, the changes to the CPA Exam will NOT impact their journey. If they will still be working their way through the CPA Exam in January 2024 and beyond, then the information about the CPA Evolution-aligned CPA Exam (the 2024 CPA Exam) and transition policy are most important to understand.



Roger Scarborough

The role of today’s CPA has evolved, and newly licensed CPAs are taking on increased responsibilities that were traditionally assigned to more experienced staff. Becoming a CPA means you’ll need greater skill sets and competencies and a greater knowledge of emerging technologies. That is why the CPA Evolution initiative is underway. It is a joint effort of the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA).

The new CPA licensure and CPA Exam model is a Core + Discipline model. The model starts with a robust core in accounting, auditing and tax that all candidates will have to complete. Then, each candidate must choose a Discipline section in which to demonstrate greater

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Directors Message continued from page 1

skills and knowledge. Technology knowledge and skills will be tested in all sections, as it pertains to each section. Regardless of a candidate’s chosen discipline, this model leads to a full CPA license, with rights and privileges consistent with any other CPA. The Discipline section selected for testing does not mean the CPA is limited to that practice area. The new disciplines reflect three pillars of the CPA profession:

- Business analysis and reporting (BAR)
- Information systems and controls (ISC)
- Tax compliance and planning (TCP)

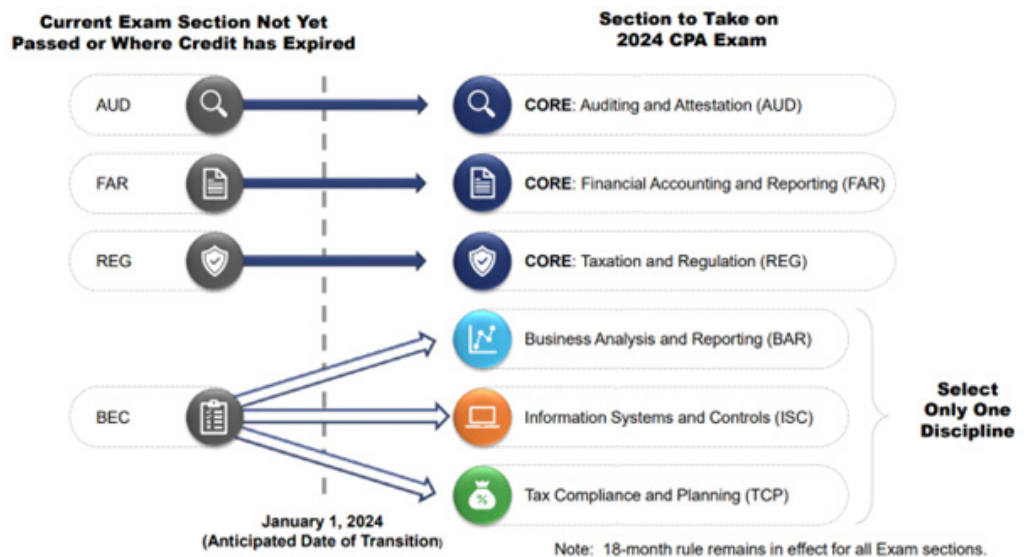
If you know someone who is anticipating continuing their CPA Exam journey into 2024 and beyond, the much-anticipated transition policy is important news. This policy lays out how CPA Exam sections passed under the current CPA Exam map to credit under the 2024 CPA Exam. Transition policies like this have been necessary at other times when significant changes were made to the CPA Exam, such as when it was computerized in April 2004.

The policy was recommended to the Boards of Accountancy by the NASBA CBT Administration Committee after development and much deliberation by a task force with state board representatives from the AICPA Board of Examiners, sitting state board members and executive directors from multiple states. Because of the significant differences in the current and 2024 CPA Exams and the overall CPA licensure model, a perfect transition is not possible. The Boards of Accountancy have agreed this transition policy best serves the candidates, the state boards and the public interest.

The transition policy is quite simple. Candidates who have credit for AUD, FAR or REG on the current CPA Exam will not need to take the corresponding new core section of AUD, FAR or REG on the 2024 CPA Exam. Candidates who have credit for BEC on the current CPA Exam will not need to take any of the three discipline sections.

If, however, a candidate loses credit for AUD, FAR or REG after December 31, 2023, they then must take the corresponding new Core section of AUD, FAR or REG. A candidate who loses credit for BEC after December 31, 2023, must select one of the three Discipline sections to be tested. It is important to note that none of the sections of the current CPA Exam will be available for testing after December 31, 2023. There is a hard cutoff from the current CPA Exam sections to the 2024 CPA Exam sections on the January 2024 launch.

CPA EXAM TRANSITION POLICY CHART



The CPA profession is at an exciting juncture as it moves to the CPA Evolution model. To prepare for the 2024 CPA Exam launch, the Exposure Draft of the 2024 CPA Exam, which includes the draft Blueprints, will be released by the AICPA on July 1, 2022, and will outline the content and skills proposed for each section of the 2024 CPA Exam. The 2024 CPA Exam Final Report, which will include the final Blueprints, is scheduled to be released in January 2023, a year before the 2024 CPA Exam launches. For more information on becoming a CPA, please visit [This Way to CPA](#).

BOARD MEMBERS

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 William Blend, CPA Vice Chair

Brent Sparkman, CPA
 Jason Lafser, CPA
 Michelle Maingot, CPA
 William Benson, CPA
 Tracy Keegan
 Shireen Sackreiter

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 Director

Rachelle Munson
 Board Counsel

Danijela Janjic
 Chief Attorney

Joseph Klein
 Assistant General Counsel

June Carroll
 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/>

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

Board Member Spotlight: Bill Blend



Bill Blend, CPA, CFE

Bill Blend heads MSL's Governmental Practice Group. He has over 25 years of public accounting experience. This experience includes extensive work in auditing and consulting governmental entities, such as municipalities, counties, school boards and special districts. Blend is also a Certified Fraud Examiner. He has performed multiple litigation and consulting engagements involving fraud and other forensic accounting issues. Blend was recently appointed as a member of the Florida Board of Accountancy and the AICPA State & Local Government Expert Panel. He has authored numerous CPE courses and has instructed CPE sponsored by the Florida Government Finance Officers Association (FGFOA) and the Florida Institute of Certified Public Accountants (FICPA). He has also been the recipient of the FICPA's Outstanding Discussion Leader Award.

Employee Spotlight: Collin Fuerst

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What's the best part of your job?

The best part of my job is definitely working with the rest of the team. Over the short period of my employment, I have gotten to know members of the team personally and professionally. They always make me feel appreciated and allow me to know that my work has an impact. The entire team is also very receptive to any questions or suggestions I have, making me really feel like part of the team.

Please list any hobbies or activities you enjoy doing.

My favorite activity is definitely reading. My favorite genres would have to either be history or comedy since I like to learn and laugh a lot. My favorite book is Catch 22.

The Chair's Corner

CPAs, like all licensed professionals, are required to complete continuing education courses. For CPAs, the legislature codifies the requirement in Florida Statutes Chapter 473 §473.312 and your Board of Accountancy promulgates rules under Chapter 61-H1-33 of the Florida Administrative Code. At the heart of the CPE requirement is that licensed professions must both show initial competence demonstrated by successful completion of an examination coupled with experience to gain entry to the licensed profession. After gaining entry into the profession, the licensee must remain current with developments in the field of licensure.

Each year on June 30, about half the licensed CPAs in Florida must demonstrate completion of their bi-annual 80 hours of continuing education courses. Of those 80 hours, four hours must be a **Florida Board Approved Ethics Course**. Recently, a modification to Chapter 473 further clarified the Legislature's mandate that "a

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DISCIPLINARY ISSUES

2022 CPE VIOLATIONS January - March 2022

Statute 473.323(1) (h) through Rule 61H1-33.001(a) FAC. To obtain a Final Order of any individual listed you will need to submit a request to GovQA. <http://www.dbpr.state.fl.us/govqa/>

March 18, 2022 Board Meeting

John Bowman	AC5739
Areanne Breedlove	AC20256
Philip Fleishman	AC52082
Joshua Grieb	AC49658
Pierce Keefe	AC34676
Elaine Kistler	AC24371
David Kratzke	AC26172
Lin Pei	AC35534
Steven Sperry	AC44806
C. Keith Willis	AC15712
Xuqing Zhang	AC46591



New Firm Licensees - January 1, 2022 - March 31, 2022

ADALBERTO PARRA CPA, LLC
 AHMAD HARB
 ALAN P. SISENWEIN, CPA, PA
 AMANDA M TAYLOR
 ANGELA RUSSO
 BAKER NEWMAN & NOYES P.A. LIMITED LIABILITY COMPANY
 BMT TAX & ACCOUNTING SERVICES, INC.
 BRETT VOGEL C.P.A., LLC
 BRINKER SIMPSON & CO., LLC
 BY THE BOOK PROFESSIONAL ACCOUNTING, LLC
 CAALM ACCOUNTING SOLUTIONS LLC
 CARLOS P HEILEMANN
 CEIBA CPAS AND CONSULTANTS LLC
 CHANNER CPAS P.A.
 COASTAL ACCOUNTING & CONSULTING LLC
 COBIA CPA, LLC
 DAVID H. LE MAIRE LTD PA
 DENNER CPA, LLC
 DEREK STROSS CPA LLC
 DONALDSON AND HARTE LLP
 DOYLE & ASSOCIATES, PLLC, LLC
 ELITE ACCOUNTING & CONSULTING SERVICES, LLC
 FAS CPA & CONSULTANTS P.A.

GREGOR ACCOUNTING, P.A.
 HUBER FIRM LLC
 JACK TRENT & CO. INC
 JAMES L. BARTLETT, C.P.A.
 JOHNSTON & WELFEL, CPA, P.A.
 JOSEPH KRUSICK LLC
 KEM CONSULTING, LLC
 LARMAN LLC
 LAWRENCE ROHAL CPA SERVICES LLC
 LISA BARWICK
 MARCIA COE TUGWELL
 NANCY A. BARNES, CPA, PLLC
 PALLADIUM TAX & ACCOUNTING, LLC
 RESOLUTE CPA, INC
 RGR CPA LLC
 SCHICK & BAXLEY CPA'S
 SHANNON ALLEN
 SMP CPA, LLC
 STEVERSON & ASSOCIATES, P.A.
 SUGGS JOHNSON SC, LLC
 UPKINS & ASSOCIATES LLC
 VMG TAX & ACCOUNTING SERVICES, LLC
 WAGNON CPA, PLLC

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majority of the hours shall include a review of the provisions of Chapter 455 and this Chapter (473) and the related administrative rules." Not just any course in ethics will satisfy the statutory requirement that the ethics course be a Florida Board Approved Ethics Course. Chapter 455, Chapter 473 and the Board's Rules in Chapter 61-H1 of the Florida Administrative Code must constitute at least half of the Florida Board Approved Ethics Course hours.

Today there are 38 Florida Board Approved Ethics Courses. Providers range from native Florida providers such as the Florida Institute of CPAs (FICPA) and Gleim Publications, Inc., to national providers customizing courses specifically for Florida such as Western CPE and Becker Professional Education. A complete list of these courses and providers is available at the Board's website [myfloridalicense.com](http://www.myfloridalicense.com) (Certified Public Accountants > Continuing Education > Board Approved Ethics Courses and Providers) or by clicking on this link: <http://www.myfloridalicense.com/dbpr/cpa/documents/BdApprovedEthicsList.pdf>

With great regularity we see Florida CPAs who complete courses that do not comply with the statute. The Legislature has made it clear that Florida CPAs are required to take bi-annually at least two hours (of the four-hour ethics requirement) in the study of Florida's statutes and rules.

Your Board, along with the Board's Continuing Professional Education Committee, labor long hours to properly vet and approve courses that comply with the statutory requirements. There is no shortage of those courses or willing Board-approved providers.

As the deadline for CPE coursework completion approaches for about half our licensees, double checking to make certain that the **Florida Board Approved Ethics Course** has been properly completed will help ensure that licensees stay in compliance with the statutes regulating our profession.



Congratulations to New Individual Licensees - January 1, 2022 - March 31, 2022

ALVAREZ, NATALY
 ANDERSON, SARAH
 ANSTEAD, GLENN ROBERT
 ARBEIT, JACY DARA
 ARMOCIDA, MARISSA
 BAIN, MICHAEL W JR
 BALLESTER, KELSEY
 BARBAGALLO, JOHN
 BARBERI, GEORGE S
 BARRETO, KAROLINA LILI
 BARWICK, TYLER
 BATES, BENJAMIN CHARLES
 BAUER, DOMINIQUE MARIE
 BEAUCHAM, THOMAS KELLY
 BELDERBOS, BART
 BELJEAN, HEATHER GRACE
 BEN-ICHAY, TALI
 BENICHOOV, YARON I
 BENINATO, STEPHEN JOHN JR
 BENNINGTON, KELLY SIMPSON
 BIRKHOLZ, JARED ALLAN
 BOLEK, ERIC MATHEW
 BOLLONE, RACHEL
 BONCARDO, NICHOLAS J
 BONERIGO, SCOTT PATRICK
 BOOTH, BRIAN LAYNE

BRADLEY, KATHERINE
 BRANDON, JAMES HAMILTON
 BRITO, JULIE
 BUCK, JAMES A
 BUCKNER, BRYN MARIE
 BULMASH, GARY FRANKLIN
 BURT, KEITH
 CABRAL, CHEYENNE FERREIRA
 CADWELL, CHRISTOPHER JOHN
 CALLAHAN, ASHLEY BROOKE
 CAMA, DONALD J
 CAMPBELL, RYAN
 CANEJA, CYNTHIA
 CARBONE, JOHN PETER
 CARRASCO, JESSICA JUSTINA
 CASACELI, ALLISON CATHERINE
 CASTELLANO, VINCENT PAUL
 CHAMPNELLA, CHRISTIANA ELIZABETH
 CHANCE, JEFFREY
 CHEN, AIRAN
 CHEN, JOEY
 CHEN, PENGYUAN
 CHILDERS, LAUREN ELISABETH
 CLARK, MELINDA JO
 CLOUGH, KYLE
 COKA DIAZ, PAUL ALFONSO

COLLINS, JASON CHRISTOPHER
 CORRENTE, ALEXIS
 CORVO, JULIAN
 COTTER, NGA B
 CRAGAN, MICHELLE
 CRINO, TANYA LYNN
 CROMER, PAIGE LEIGH
 CRUCET, JOHANNUS PAULUS
 CUI, JINGDAN
 CURRY, COURTNIIE FALLON
 DAMANTE, IOLA
 DANIELI, ADRIANA ROSE
 DAS, TRISHA APARNA
 DAUPLAISE, BRADLEY ALAN
 DAVIS, MICHAEL CHRISTOPHER
 DE LA OSA, ANDREW C
 DECICCO, MAUREEN MAZZEO
 DEMARTINO, CHRISTOPHER GARY
 DEMURIAS, EMILY
 DERRICKSON, MICHELLE CA
 DESANTIS, MICHELLE MARIE
 DEVILLE, LUIS MANUEL
 DIAZ, MARISA NICOLE
 DICRISCI, ELIZABETH ROSE
 DILAPI, DAVID

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Congratulations to New Individual Licensees - January 1, 2022 - March 31, 2022

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DORSEY, DANELLE ERNETTA
DOWNS, DAMONE
DRISCOLL, THOMAS JOSEPH
DRNEC, ALECE C
DUBISZ, FRANK EDWARD
DUELL, DEANNA CARRIE
DUNKLE, MARYELLEN
DYE, SAVANNA NICOLE
EATON, MICHAEL FRANKLIN
EDELL FRANZESE, JOYCE
EDWARDS, DENISHA SHERISE
EDWARDS, MARY IRENE
EHRlich, HARVEY DONALD
ELLENBURG, MATTHEW LAMAR
ENRIQUEZ, GUSTAVO ANDRES
ERMUSIN, ALEMZHAN
ERNST, ALFREDO
ERSKINE-CASHIN, JENNIFER
ESSER, IWONA
ESSIAN, ERIC
EVANGELISTI, SANDRA L
EXUM, KATHRYN MICHELLE
EYEN, SEAN PATRICK
FEERICK, MAUREEN ANN
FELSON, MICHAEL DAVID
FERNANDEZ RAMOS, VILOMAR
FERNANDEZ, MARLIN
FERRER, ARSENIO ALEJANDRO
FIGUEROA, HAYDEE EVID
FIKRY, SAMIR AMIN
FLACK, ERIN ELYSE
FLETCHER, MICHAEL
FLORIAN, SARAH KIRK
FONS, HAILEY GOODE
FOWLER, JAKE
FRABOTTA, MARCO
FREEDMAN, JARROD HUNTER
FREEMAN, DYLAN ROBINSON
FRONDA-TIETZ, DANISON SUAREZ
FULLER, ERIN LYNN
FUNDORA PEREIRA, LISBET
FURR, DAVID MORRIS
GALVAN, NATHANIEL
GARCIA, MARK ALAN
GARVEY, THOMAS PATRICK
GAUKEL, DANIEL
GEROLD, JENNIFER
GIBSON, SAMUEL JOSEPH
GILBERT, LINDSEY ANNE
GILLETTE, KILEEN TAYLOR
GLASS, CHELSEY ELIZABETH
GOCHENAUR, WENDY JO
GOCLAN, NATHANIEL
GOLD, BARRY
GOLDSTEIN, MARGARET MARY

GOMEZ, JONATHAN
GONZALEZ DIAZ, LILIAN
GONZALEZ, JUAN E
GONZALEZ, ROBERTO JOSE
GORHAM, RYAN SAMUEL
GOSSART, MARK THOMAS
GOTSCH, CHARLES-HENRY OTAR
GAYLORD
GOTT, MICHAEL RAYMOND
GOURZONG, JANNELL NICOLE
GRAU, NICHOLAS ANTHONY
GRAZIANO, JASON BARCKLEY
GREENE, JEFFREY
GROVER, JULIANNA
GRYSKIEWICZ, JONATHAN
GRZYBOWSKA, JOANNA AGATA
GUBOGLO, VICTORIA
HAGBI, BAYLA
HAJEK, MICHAEL WILLIAM IV
HANNA, SANDRA
HEID, PAULA
HENDERSON, MYLES F
HIGGINS, MICHAEL VINCENT
HIGGINS, VICTORIA LILI
HINKLE, MATTHEW EARL
HINSON, COLEMAN JAY
HOMEZ CIRO, ANDREA VALENTINA
HOPKINS, RAFAEL YAAKOV
HUNTLEY, DAVID ROBERT
ILSEMAN, JAMIE NICOLE
ILVENTO, JACQUELINE MARIE
INGA, MICHELLE
INGHAM, EBENI CHERAE
IRAVANI, SAMANEH
JABEEN, HUNEZA
JAMIESON, LIEZL CULMINAS
JAVIER, SEAN DOMINIC YUSON
JIANG, HENRY
JOHN, LEISHA
JOHNSON, DIONA
JONES, CHAD ALLEN
JUSTICE, MEGAN LORENE
KADEGIS, JEAN HEATHER
KAIRIS, ANA
KANE, ASHWINI
KANE, TIMOTHY J
KASZUBA, JAKUB
KAUTHEN, MACKENZIE JADE
KELLOGG, DANIEL
KELLY, RYAN
KELSEY, SHAWN
KENNEDY, RICHARD ENNIS III
KEPPLE, PAUL ROBERT
KERSTING, ALEXIS NICOLE
KIKHIA, HANA

KIM, HYANG
KING, COURTNEY ROSE
KING, LASHAUN ERICA
KINSEL, JACOB DAVID
KNAZICK, CURTIS S
KOBÉ, MELISSA F
KOVALSKA, TETIANA
KOZHEVNIKOVA, MARINA
KROLIK, ELENA
KWASNY, NADIN
LABARBERA, STEPHEN RICHARD
LABELLE, BRETT EDWARD
LAKOMY, NATHAN FRANCIS
LAMB, KERRI
LANGBURT, JONAH
LANGUS, ANDREW MICHAEL
LARMAN, CHAD
LASKOWSKI, LIANA GRACE
LAUGTUG, DAVID PIERCE
LAWRENCE, KYLE EVERETT
LEMAY KRISTOFFERSEN, BARBARA
STEPHANIE
LEMONS, MATTHEW DONALD
LEON-LAURENT, CHELSEA MARIE
LETO, MATTHEW ANGELO
LEVIN, ALEXANDER MARK
LEWIS, RIKKI ANNE
LEWIS, SUSAN MARGUERITE
LI, YICHEN
LONG, JOHN D
LOPEZ, SACHARY JOSE
LUBOW, BRANDON STEPHEN
LUKE, JOHN
LUNDY, KAREN
MAHER, JEFFREY EDWARD
MAKAYEE, VIKRAM KUMAR
MANRIQUE, GABRIELA
MARKEY, DANIEL
MARKS, SETH DAVID
MARRERO, ALEXA MARIA
MARTIN, BRACKSTON
MARTIN, PAUL ANDREW
MARTINEZ, CARLOS MANUEL
MARTINEZ, JACKSON THOMAS
MARTINEZ, SAMANTHA LYNN
MARTINEZ, SARAH JESSICA
MASA DE JESUS, ALEXANDRA MARIE
MAYS SHAW, LAKESHA
MCCARRON, MELANIE MARIE
MCCUSKER, KATHLEEN M
MCGEE, ROBERT JEFFREY
MEEKS, TYLER
MELANCON, BARRY CLAY
MELILLO, DONNA JOY

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Congratulations to New Individual Licensees - January 1, 2022 - March 31, 2022

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MELLON, CHRISTINE
MELTON, CHAD EDWARD
MELWANI, ANIL
MERFELD, KIEL
MICHAELS, DIEGO MARTIN
MILLS, CHELSEA MARIE
MISCA, ALEXANDRA
MITCHELL, CODY ALEXANDER
MIZRAHI, ALBERT JOSEPH
MOGELNICKI, KAYNA NICOLE
MOLNAR, MARY HANNAH
MONROE, COLTON
MONTANO-FERRER, PHILIP ANDRE
MOROSO, KRISTIN JUNE
MOSLEY, ARIEL LASHAE
MOULIS, HELEN ANNE
MUJA, JOHN MICHAEL
MULVEY, KAELYN AMANDA
NAVARRETE, KIMBERLY
NEGRIN, FRANK ELIAN
NELSON, ANDREW MICHAEL
NEWLAND, LISA MARIE
NEWLON, EMMA LOUISE
NGUYEN, JOHNNY
NORDHUES, LEAH MARIE
OBA, KARIN
ORMENISAN, CRISTINA MARIA
ORR, KAREN
ORTIZ, BENJAMIN
OSORIO, ADRIANA
PADILLA, ANDRES JOSE
PALAZZOLO, DAVID VINCENT
PAMPOUKIS, ELENI VASILIKI
PANKOW, GISELLA KATHIUSKA
PARET, BETHANY MARIE
PATEL, AVI
PATEL, NISARG JAGDISH
PATTERSON, YOLANDA JENELL
PELUSI, TAYLOR ANN
PEREIRO, ISELA MARIE
PEREZ DE LA MESA, BRIAN ANTHONY
PEREZ, CARLOS A
PEREZ, INGRID
PETERSON, RILEY PAUL
PHILLIPS, JOHN HARROP
PICKETT, COURTNEY SLOANE
PIDGEON, WILLIAM DOUGLAS
POMPA, STEPHANIE CHRISTINA
POONTREERATN, SIRI-ORN
POSEY, WILLIAM DAVID
PRATT, HOLLY WILLIAMS
PRUITT, PHILIP COLLIN
PRUITTE, RACHEL ANNE
PURDY, SAMUEL MICHAEL
QUINN, KYLE MACKENZIE

QUINONES, ENA VICTORIA
QUINTANA, JULISSA
RAJAN, RAMCHAND SUBRAMANIAM
RAMGE, MARY MADDEN
RAMIREZ, JOEL MICHAEL
RANN, ERIC
RETTIG, GEORGE MATTHEW
REYES, BRIAN
REYES, LUZ ZOE
REYES, MADRIKA L
REYNOLDS, DOMINIQUE
RICCIARDI, GENNARO F
RINDER, HENRY
RIOS, MONICA
RITTENHOUSE, SARAH ANN
ROBLES TORRES, KRISTLE
RODRIGUEZ MENA, RYAN ANTHONY
ROHAL, LAWRENCE WAYNE
ROMANCKY, REBECCA SPURLOCK
ROSARIO, YANINE
ROSAS, AMANDA VERONICA
ROTGER, IVAN E
RUIZ, ANTHONY FELIPE
RUTNER, AMANDA MORGAN
RYAN, PAUL GERARD
SAN MARTIN, HERNANDO VICTOR
SANDIFER, GABRIEL
SANTMYER, GULNARA
SAUNDERS, FREDERICK LEE
SCALERA, ANTHONY
SCANNELL, AMANDA SHANNON
SCARPIELLO, JEFFREY STEVEN
SCHEB, AMY ELIZABETH
SCHIPFER, RYAN PAUL
SCHMIDT, CALEB AUSTIN
SCHUELER, CHRISTOPHER
SCHWALB, THOMAS MICHAEL
SCOLA, MICHAEL ANTHONY
SEAMAN, BENJAMIN PAUL
SECOR, DOMINICK ANTHONY
SENDA, ROSS
SEPULVEDA FERNANDEZ, VIVIANA
CRISTINA
SEPULVEDA, DAYANA
SEYIDOV, VEPA
SHEA, STEVEN
SHEPHERD, CASADI JOAN
SHETROMPF, SHARLO
SHILLINGFORD, JAMIEL TREVERD
SHUMAKER, JOHN J
SICELOFF, TONY
SILVA, ASHLEY NICOLE
SIMONDAC, PAUL NICHOLAS LIBO-ON
SIMPSON, LESLIE ANN
SINGH, SATVINDER JEET

SIRILLA, JOHN JOSEPH
SLASKI, CAROLYN J
SMITH, CHARLES BLAKE
SMITH, JEFFREY KIPLING
SMITH, MEGAN RAE
SMITH, RYAN THOMAS
SMITH, WENDY WREN
SOLCHENBERGER, SHANNON MARIE
SOLOVE, BLAIR E
SOSA SEDA, VANESSA M
STEPHENSON, NIDDIA S
STORMS, DARCI SEDELL
STOWELL, BRIANA
SWARTZ, DAVID STEVEN
SWEENEY, ROXANNE
TALLAROM, SZABINA
TAN, YANAN
TEED, MIRANDA VIRGINA
TENGLER, DEREK
TERANDO, MARISSA
TILSON, JOSHUA SEAN
TITO, RANDY
TOMLINSON, ATO SEITU
TORDJMAN, ABRAHAM MOCHE
TRIVISON, KATHLEEN ELIZABETH
TSARIK, AVA AISHA
TYLER, WILLIAM KENNETH JR
UDDIN, SAMEER ATHAR
VALENZUELA, ALEXANDER DAVID
VAN HORN, BRUCE E
VANARIA, RAYMOND J
VARGAS, KIRSTIE
VONDERHAAR, TERESA KATE
WALKER, LUCY M
WALKER, SAMANTHA ANNE
WALLS, THOMAS LEE
WANG, MEI JU
WELLS, JEREMY
WELLS, TREVOR PIERSON
WERTHMAN, EVAN MILLER
WILBANKS, JUSTIN TYLER
WILLIAMS, DENISE T
WILLIS, SAMANTHA LYNN
WILSON, MARY C
WINFIELD, LLOYD WARREN
WITTMAN, JARMILA
WONG, ERNEST
WORTH, TIMOTHY CHARLES
WYLIE, EMILY ANN
XENAKIS, ATHENA VALENTINA
YOUNG, CRAIG DANIEL
YOUNG, STERLING JOSEPH
ZOLLO, JESSE ALEXANDER