



# BEYOND THE NUMBERS

Fourth Quarter 2023 E-Newsletter for the Florida Board Of Accountancy



**Brent Sparkman, CPA, CFP, CITP**

## SPARKMAN ELECTED TO BOARD CHAIR

Mr. Brent Sparkman, CPA, CFP, CITP was recently elected as the 2024 chair of the Florida Board of Accountancy. He is currently a senior partner and shareholder of Carr, Riggs, and Ingram (CRI) in Tallahassee, FL. His expertise includes forensic accounting, consulting services, and large-scale program management in disaster recovery, emergency management and public assistance programs with over 25 years of experience. Mr. Sparkman was appointed to the Board by Governor Desantis in November 2021, and has served on the Budget Task Force, Probable Cause Panel, and the Rules Committee.

Please join the Division in welcoming Mr. Sparkman as the new chair, wishing him the best of luck in his new role and recognize the service of Mr. William Blend, as the 2023 Board of Accountancy Chair.

## BENEFITS OF AN ENGAGEMENT LETTER

*\*Used with permission from the TN Board of Accountancy\**

As trusted advisors, CPAs often engage in a variety of professional services for their clients. One essential tool that can enhance the CPAclient relationship and protect both parties is the engagement letter. This document offers a range of benefits for CPAs, and their clients. The board often sees complaints where the issues between the parties could have been avoided, or made easier, if there had been a well-constructed engagement letter. Here are several ways an engagement letter can be beneficial.

### Clear Scope of Services

An engagement letter clearly outlines the scope of services agreed upon between the CPA and the client.

This transparency ensures that clients have a detailed understanding of the specific services they can expect, reducing the likelihood of misunderstandings. The engagement letter serves as a written agreement.

### Fee Structure and Payment Terms

Clearly outlining the fee structure and payment terms in the engagement letter is crucial for both CPAs and clients. This transparency helps prevent billing disputes and ensures clients are aware of the cost of services upfront. It also provides a basis for resolving any payment-related issues.

### Professionalism and Credibility

Presenting clients with a well-drafted engagement letter reflects professionalism and attention to detail. It establishes the CPA's commitment to best practices and fosters a sense of trust between the CPA and the client.

### Risk Mitigation

The engagement letter may include language that outlines the limitations of the CPA's responsibilities. This can protect clients from unrealistic expectations and help manage

*(Continued on Page 2)*

### In This Issue

<i>Employee Spotlight: Harini Kumar</i> .....	2
<i>New Individual Licensees</i> .....	2
<i>2023 CPE Violations</i> .....	4
<i>New Firms Licensees</i> .....	5

Continued from Cover

## BENEFITS OF AN ENGAGEMENT LETTER

potential risks associated with the services provided. Clear language can help establish the boundaries of the CPA-client relationship and allocate responsibilities appropriately, minimizing the risk of misunderstanding, dissatisfaction, and liability.

Engagement letters are not just administrative formalities. They are powerful tools that can strengthen the CPA-client relationship, enhance professionalism, build trust, and safeguard against potential challenges. They serve as a proactive measure that not only helps set clear expectations between the parties, but also serve as a valuable tool in resolving conflicts before the problem leads to a complaint or legal action.

## Employee Spotlight: Harini Kumar

My name is Harini Ravi Kumar, I work as a regulatory specialist with the DBPR. I was born and raised in India. Growing up, my fondest memory is spending time with grandparents and playing with cousins. In 2012, I moved here to the States with my husband. We have two kids, my daughter is 10 years old, and my son is 5. While in the States, we lived in New York, then moved to Connecticut, and finally established roots in Florida. Before I moved to the States, I worked as an Executive SMO for HSBC. After taking a break for 10 years taking care of my kids, I recently started working at DBPR since November 2022. While working at DBPR, I am hoping to pursue my CPA and to springboard my career. My hobbies are singing (Indian Classical music) and drawing. Additionally, I enjoy teaching Indian classical music to children. My bucket list includes opening a music school, traveling the world to enjoy nature and appreciate different cultures. I also plan a trip each year to visit my younger brother, my mom, and extended family in India.



### Congratulations to New Individual Licensees - October 01, 2023, through December 31, 2023

ABREU, VICTORIA  
 AGHAKHANI, ARMIK  
 AGOSTINO, MARC JOSEPH  
 AGUILERA, VISHAKA DASI  
 ALBERT, SMILEY LEE III  
 ALFONSO, MADIMAY  
 ALLEN, ALISSER  
 ALLEN, AMANDA D  
 ALTAMIRANO, AMY SILVIA  
 ALVES, CATHERINE MARY  
 AMBUSH, YAOKAWA JAMES  
 ANDERSON, AARON DOUGLAS  
 ANGIULLI, SARAH JO  
 ANIS, BETHYNA  
 ASSEF, LORIS  
 BALSERA, TOMAS R  
 BANDERA, MELISSA

BARKER, DANIELLE SUSANNE  
 BAUER, ALEXANDRA BRYANT  
 BAVA, VIMAL MANHAR  
 BEARD, DAULTON CHARLES  
 BECKHUSEN, BRADY  
 BEELER, TROY  
 BEEMAN, CHELSEA MICHELLE  
 BIERNAT, RANDOLPH  
 BIGGER, STEPHANIE NICOLE  
 BILI, RICHARD ALLAN  
 BISSUETT-VILLEGAS, WENDY DENISSE  
 BITTON, GARY DAVID  
 BLACK, WILLIAM THOMSON  
 BOATNER, ROGER CRAIG  
 BOLAND, REBECCA R  
 BONHAM, BRETT MATTHEW  
 BONO, JACLYN MARY

BORGES, IRIS JEASELLE  
 BORISKIN, RYAN  
 BOTTOMLEY, NICHOLAS  
 BOUDRI, ANDRE JOSE  
 BOYD, STACY PATRICE  
 BRACKEN, TRISTAN J  
 BRANDT, JEAN ANN  
 BRAZELL, LEAH KATHERINE  
 BREST, KATELYN NICOLE  
 BRINSON, LORRIE ANN  
 BROCK, ERIC MATTHEW  
 BRYANT, ALISSA LYNN  
 BURKHALTER, MARISA KAILEY  
 BUSH, MIA JANA E  
 BUZZI, MICHAEL ANTHONY  
 BYRD, NATHAN SAMUEL  
 CABAY, BRADLEY EDWIN

(Continued on Page 3)

## BOARD MEMBERS

William Blend, CPA Chair  
Brent Sparkman, CPA Vice-Chair

Steven Platau, JD, CPA  
Jason Lafser, CPA  
Michelle Maingot, CPA  
William Benson, CPA  
Caridad "Carey" Vasallo, CPA  
Tracy Keegan  
Shireen Sackreiter

## BOARD STAFF

Roger Scarborough  
Director

Rachelle Munson  
Board Counsel

Katie Pareja  
Chief Attorney

Samantha Ceres  
Senior Attorney

Kevin Brown  
Administration Team Lead

Danielle Collins  
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

## Congratulations to New Individual Licensees

October 01, 2023, through December 31, 2023 *Continued from page 2*

CABRERA, ANDRES PHILLIP  
CALDERIN, ELMYS  
CALDWELL, SHANIAH KANOKRATT  
CANTENS, CAROLINA FRANCES  
CARLUCCIO, VANESSA LYNN  
CARUSO, DOMENICA  
CARVAJALINO, TATIANA  
CASANOVA, PEDRO  
CASTRO, ALYSON BETH  
CATAPANO, DOMINIC VINCENT  
CERCHIA, ANTHONY JOHN  
CHADA, TRACEY ANNE  
CHASE, KYLE BOWEN  
CHERRY, JENNIFER S  
CHICCARINE, KRISTIN  
CHIH, SIN HONG  
CHIRILA GHERMAN, IOANA CRISTINA  
CITROLO, ANTHONY J  
CLIFTON, AVERY  
COLLINS, DENIS DYLAN  
COOLMAN, LIANA  
COSMAI, JAMES JOSEPH  
COX, VIRGINIA LOUISE  
CRAFT, JENNIFER PAULETTE  
CRAVEN, COURTNEY PAIGE  
CRITTENDEN, HANNAH MICHELLE  
CROWELL, MICHELE PAULETTE  
CULP, LAURA BAILEY  
CURRY, COOPER  
DAICOFF, GEORGE RONALD JR  
DALEY, NORDIA NATRICIA  
DALY, LORIE  
DAMANIA, JITENDRA MOHANLAL  
DAROVITZ, KARIN  
DAVIS, BLAKE MITCHELL  
DAWSON, SYDNEY CLAIRE  
DEAL, JOSEPH DOUGLAS  
DEAN, MATTHEW  
DECASTRO, MATTHEW  
DEL PINO, BRIAN  
DEMETRICK, NICHOLAS PHILLIP  
DEMPSEY, DEVIN DANIEL  
DESIATO, JANET MARIE  
DIAZ, CHRISTOPHER  
DIAZ, MICHAEL  
DIEGO TEJADO, RODRIGO  
DOBROWOLSKI, KATHLEEN STELLA  
DORSHORST, EMMA  
DOSTER, EMILY CLARA  
DOUGLAS, CASEY  
DROGOSCH, BROCK GARRED  
DUCANIS, EVA DAWN

DUCKWORTH, JAMES PATRICK  
DYBAS, DAVID MICHAEL  
DZHUGOSTRAN, PAUL  
EATON, LORRIE  
EISCH, ROBERT ALEXANDER  
ELLINGSWORTH, ALEXANDER  
CHARLES  
ERICKSON, ELIZABETH  
ESCOBAR, RENATA CAROLINA  
ESTEVANELL, LUIGY  
ETWAROO, KESHAV CHRISTOPHER  
EVANS, JOSEPH  
FAHEY, BERNARD JOSEPH JR  
FAMULARE, JODI  
FARETDINOV, SULTAN  
FARIS, ELEN D  
FELICIANO, JONATHAN ALEXANDER  
FENTON, JACQUELINE PATRICIA  
FINN, WENDI  
FISHMAN, ALAN DAVID  
FRANK, WARREN A  
FRIEDMAN, ELLEN BETH  
FRITZ, JEFFREY PETER  
FUMERO, JOHN JACOB JR  
GADEA-BLANDON, LAUREN  
ALEJANDRA  
GARCIA, ANGELINO  
GARCIA, NIKOLLE  
GARCIA, SAMANTHA  
GARTMAN, JON DAVID  
GEORGE, EMILY CHRISTINE  
GHEEWALA, ALI  
GIANNAKOPOULOS, THEODOROS  
GILLMAN, SARAH MARCELLE  
GIMENEZ CARRAZANA, ARANZA  
ALEJANDRA  
GLENDENNING, JONAH DANIEL  
GODT, NEAL KENNETH  
GOMEZ, ALEJANDRA  
GOMEZ, MIGUEL VALENTINE  
GONZALES, RANDALL BANKS  
GORE, FREDERIC STEVEN  
GOUDY, ROBERT DAVID  
GRAHAM, JESSICA ANN  
GRECO, JAMES MATTHEW  
GRESS, TRACEE VICTORIA  
GRESSANI, BRYCE ALEC  
GRIMALDI, FRANK  
GUVELOGLU, LEYLA KEZBAN  
HAJTOL POLANCO, YANA  
HAMBRIC, ISABEL ANN

(Continued on Page 4)

# 2023 CPE VIOLATIONS

Note: All final orders were filed between October and December 2023.

Statute 473.323(1)(h), F.S., 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. <http://www.dbpr.state.fl.us/govqa/>

**October 27, 2023**

Case # 2021-029587	Jessica Buther-Lopez	AC 46233	Naples, FL
Case # 2020-035127	Lewis K. Carness	AC 28968	Davenport, FL
Case # 2021-026048	Diamelis Carrazana	AC 38093	Doral, FL
Case # 2020-050080	Kevin W. Cation	AC 21023	St. Petersburg, FL
Case # 2020-036315	George S. Chagaris	AC 27630	Tampa, FL
Case # 2020-047165	David Cole	AC 32126	Orlando, FL
Case # 2022-011959	James E. Crowley	AC 32857	Lake Worth, FL
Case # 2022-042565	Manuel Dieguez	AC 6060	Miami, FL
Case # 2021-025251	Lisa L. Galbraith	AC 51563	Ruskin, FL
Case # 2022-017829	Christopher Grim	AC 31880	Maitland, FL
Case # 2020-046238	Amy Denton Harris	AC 33915	Apollo Beach, FL
Case # 2021-022905	Michael D. Johnson	AC 39946	Tampa, FL
Case # 2021-023697	Scott E. Latimer	AC 46286	Miami Shores, FL
Case # 2021-025282	Tracie D. Marone	AC 47268	St. Petersburg, FL
Case # 2020-038157	Jeffrey J. Pappas	AC 15401	Ft. Walton Beach, FL
Case # 2021-025308	Timothy J. Powell	AC 45839	Hollywood, FL
Case # 2022-052727	Timur F. Rakhmatov	AC 48460	Key West, FL
Case # 2020-037942	Gina M. Ritch	AC 33430	Oxford, FL
Case # 2020-047982	David W. Rohm	AC 21644	Plano, TX

The following are summaries of action taken by the Board.

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/>

.....

## Congratulations to New Individual Licensees - October 01, 2023, through December 31, 2023

Continued from page 3

HANSEN, JACQUELINE ANNETTE HARDY, ADAM BLAINE HARDY, JUSTINE KATHLEEN HARRIS, CARL CHRIS JR HAULENBEEK, FRANCINE MARIE HAYS, DALTON HEARSEY, LOGAN ANDREW HEATH, BRANDON LEE HEGLEY, ALEXANDRA HEMANN, ADAM MARZAN HERNANDEZ, SHARINA HERR, ROBERT JONATHAN HERSHBERGER, BRIAN S HIGGINS, BAILEY LANE HIGGINS, SARIT HITT, MICHAEL DARIN HO, MARGARET HOERNER, JORDAN HOLDER, SAMUEL WILSON JR HOOK, RANJIT SINGH HUARD, MEGAN	HUBBARD, ELEANOR KATHERINE HUDDLESTON, SEAN MARTIN HUNTER, CIARA LINDA HUSSEIN, WALEED AKRAM HUTCHESON, MORRIS GRABLE HUTCHINS, CONTESSA D HYACINTHE, DEIRDRE JOY INTERIAL, ANDREW JORDAN JAHJAH, FARID JOHNSON, THOMAS ALAN JONES, SUMMER RAYE JURKOVIC, OLIVER ANGEL KEHLER, IAN DOUGLAS KELLY, ANJEA LA'TRAVIA KENON, ARIEL KETCHUM, JOSEPH ANDREW KILZI, JOHN PIERRE KINGCADE, SEAN LUC KLARMAN, EDWARD KLEMENTS, MICHELE EMILY KNORR, JAKE LAZARUS	KNUSSMAN, SHERIDAN HOPE KOHN, ELIZABETH MARGARET KOLODZIEJCZAK, JOSEPH PATRICK KOREN, ALEX WILLIAM KOTSKYY, DENYS KRASNOMOWITZ, ALEXANDER LOUIS KRESSE, EMILY LAUREN KURZBAN, ISABEL LABISTE, JESELYN NICOLE LAROCCA, ANGELINA R LE, CALVIN KHANH LEITZELL, BRENTLEY ALBERT LENDEZ, ANTHONY MANUEL LI, YINGCHENGYI LICONA, JULIA ROSE LIEBRECHT, ALEXANDER JAMES LIM, YEJUN LINDVOR, NATALIYA LO, MING KIT LOMBARD, BENJAMIN HALL
--	---	--

(Continued on Page 5)



## New Firm Licensees - October 1, 2023 through December 31, 2023

ACCOUNTING & VALUATION LLC	LINDA F TRIPLETT, CPA, PA
ANTHONY HEARN, CPA	MEHRHOFF & WRIGHT CPA FIRM
AUTUMN BRYMER CPA, PA	MGA ACCOUNTANT & CONSULTANT, LLC
BAGBY CPA LLC	MICHAEL ABBOTT CPA, PLLC
CARRIE CAMPBELL WILLIAMS	MIKE G. HINDLEY, CPA, P.A.
CC ACCOUNTING & TAXES, LLC	MIKE HESS CPA, P.A.
CHARLES F WINNEY JR CPA	MILLARD J MARTIN, CPA, LLC
CHRISTOPHER FRYE CPA, LLC	MY CPA, PA
CK TAX & CONSULTING, LLC	OAK HILL CPA, PLLC
CONSOLIDATED CPA SERVICE, INC.	OSHER CPA'S, LLC
CORDERO & REGNAULT CPA, PA	PETERS ROMAN LLC
CORDERO & SALAS CPA, PA	PROACTIVE TAX SPECIALISTS LLC
CORE ACCOUNTING GROUP LLC	RACQUEL MCINTOSH CPA, P.A.
D. BRADLEY BIDDLE, CPA	REBA C ROGERS CPA
DEBORAH JOHNSTON, CPA, PLLC	RECEASEO ACCOUNTING CPA, LLC
DMG CPA PA	ROBERT D. HIRSCH
ELLEN JANZ	RVGA AUDIT, LLC
FINANCIAL ACCOUNTING SERVICES, P.L.C.	SABELLA & MARSHALL CPA'S PLLC
FOREIGN TAX CPA LLC	SAX LLP
GARY BULMASH	SEWARD & COMPANY, P.A.
GHEEWALA CPA, PLLC	SOCORRO CPAS & ADVISORS LLC
GM FINANCIAL TAX & ACCOUNTING GROUP PLLC	SPARTAN TAX GROUP, LLC
HARTSTEINMICHAEL LLP	SYDNEY LEGAKIS CPA, LLC
HUDSON BUSINESS SERVICES LLC	SYNC ACCOUNTING SERVICES LLC
INSPIRE CPA SOLUTIONS, LLC	TATIANA PODEL, CPA, PLLC
ISTHMUS ACCOUNTING PROFESSIONALS, LLC	TAX COMPLIANCE GROUP, LLC
JOHN DANIELS CPA LLC	TEJAL DHRUVE CPA LLC
JUDY CABRERA CPA	VISCONTI CPA LLC
KENT J. FOX, CPA & JAMES E. HOUSTON, EA, LLC	WEBB CPA, P.A.
KEVIN A. CROSBY, P.A., CPA	WISEMAN TAX & ACCOUNTING, PLLC
KRISTINE V. LAWRENCE, CPA, PA	ZACHARIAS LAWRENCE LLC
KUNITZER & ASSOCIATES PLLC	

## Congratulations to New Individual Licensees - October 01, 2023, through December 31, 2023

Continued from page 4

LOPEZ, BRANDEN ASIS  
 LUBOMIROVA, KALINA VENKOVA  
 LYNCH, RACHEL B  
 MAC, UYEN TU  
 MACAU, KYLE  
 MACDONALD, SUSAN ANNE  
 MADDEN, MARY CLAIRE  
 MADEIROS, DANIEL CHRISTOPHER  
 MAJESKI, KALLIE ROSE  
 MANDEL, MICHAEL  
 MARKS, EMILY ROSE  
 MARQUEZ, MARIA FELIX  
 MARTIN, THOMAS  
 MARTINEZ, RHONDA  
 MATHEW, LUCAS

MATLOCK, BRIAN DEE  
 MCAVOY, KYLE PATRICK  
 MCCLENDON, ALANA ANN MARTINSON  
 MCCORD, TAYLOR RAE  
 MCFARLAND, ANDREW  
 MCKEE, ZACHARY MCGWIRE  
 MEADE, PHILLIP C JR  
 MEDINA, JOHN PATRICK  
 MELCHIORI, NICOLE MARIE  
 MELIAN SOTO, IAN  
 MESA, MEILYN  
 METZKES, MEAGAN  
 MICHEL, YANEK JUSTIN  
 MIKULEC, BRETT JOSEPH  
 MILLER, ABIGAIL ELIZABETH ROSE

MILLER, DAVID  
 MISKUS, STEVEN  
 MITCHAM, AARON  
 MOORE, ANGELA DENISE  
 MOORE, JACKSON  
 MORGAN, KRISTINE NICOLE  
 MUNIZ, MARIA INES  
 MURPHEY, GARY M  
 MYERS, EMILY ETHEL  
 NAKAHARA, DAISUKE  
 NAMNOUM, MARGO  
 NASBY, JOSEPH  
 NEWTON, DAVID ANTHONY  
 NGUYEN, YEN HAI

(Continued on Page 6)

## Congratulations to New Individual Licensees - October 01, 2023, through December 31, 2023

Continued from page 5

NORDEN, ERIC JASON  
 NUNEZ, GIBRAN RABINDRANAT  
 OFEK, MATAN  
 ORTIZ, ANGEL MATEO  
 ORTIZ, MAYRA  
 O'SULLIVAN, KAYLA MARIE  
 PACHECO, ANDREW RAFAEL  
 PALLAS, INNA  
 PALNIKAJ, KOZETA  
 PARKS, JENNIFER LYNN  
 PAYMAYESH, KIAN FISHER  
 PAYTON, KATIE  
 PEARCE, GARY JOSEPH  
 PERETZ, BAR O  
 PEREZ, RAFAEL EUGENIO  
 PERLMAN, BENJAMIN ABRAHAM  
 PETERSON, DAVID  
 PETLICK, CORINNE BARBARA  
 PHAN, NGUYEN TRINH THAO  
 PHILLIPS, KALLIE  
 PHILLIPS, KAYLA RENE  
 PINGLETON, NICHOLAS WILLIAM  
 POINDEXTER, JEAN-MARIE  
 PORTNOY, MATEO  
 POTTER, JUSTIN JAMES  
 PRASSINOS, KELLIE MARIE  
 PRICE, JOSHUA ROBERT  
 PRINCE, MINDY RAE  
 PRINE, CHELSEA BISHOP  
 PYLE, HEATHER LYNN  
 QIU, QINGPING  
 QUATSOE, LACEY  
 RAMIREZ, LILETTE CARIDAD  
 RAPOPORT, ALEXANDRA  
 REDMOND, GABRIELLE MARIE  
 REES, JAY LANDON  
 REGISTER, GAVIN LARRY  
 REISSIG, MARIEL  
 REVAK, CHRISTOPHER ROBIN  
 RICCIO, ALEX MICHAEL  
 RICHARDS, FABIOLA LOREN  
 RICKETTS, TRAMMELL BRYANT  
 RIEGEL, SYDNEY NICOLE  
 RIGGS, TAYLOR RENEE  
 RILEY, GRETA DELANE  
 RING, KENNETH ELTON JR  
 RITCHIE, SHELBY  
 RIVERO, AARON

ROBERTS, JHENELLE SASHA-MOY  
 ROBINSON, YVONNE MARCIA  
 RODRIGUEZ, ALEXANDRA NICOLE  
 RODRIGUEZ, JULIA  
 RODRIGUEZ, MARK JOHN JR  
 ROJAS, JULIAN DAVID  
 ROMAN, ERIC PETER  
 ROMANELLO, ROSS DAVID  
 ROMERO, CARMEN ELIANA  
 ROSS, MADISON  
 RUBIANO BERNAL, JULIAN FELIPE  
 RUEGSEGGER, AUDREY JAYNE  
 RUSSELL, MICHELLE ANNE  
 RYNIKER, FRANCIS MARTIN  
 SALINAS, JOSEPH  
 SALMAN, NOURA  
 SANIN, IANIVAN  
 SANTIAGO GUZMAN, ALBERTO JOSE  
 SCHAFF, DIANE MICHELE  
 SCHWARZ, ANNA MARIA  
 SERRANO, MARIELA  
 SEWELL, LANCE  
 SHAH, ROHAN RASKIN  
 SHAW, ANDREA THERESA  
 SHENK, ANN MOORE  
 SHERWOOD, ANDREW  
 SIERRA, CAROLYN  
 SIEW, BRANDON KESHIVA  
 SILVA, CARLOS  
 SILVERS, STEVEN  
 SIMMENS, EVAN HARRISON  
 SINES, PATRICIA  
 SLOAN, SARAH MICHELLE  
 SMITH, DYEZAE AEZALLE  
 SOTO, MAYRA ALEJANDRA  
 SPRINGER, ANDREW THOMAS  
 SPRINGER, JOHN ELIOT  
 STALEY, ANDREW BLAIR  
 STALL, NOAM ARYEH  
 STANDLEY, JULIA B  
 STEBBINS-WILLIAMS, CHARLES  
 HARRISON  
 STEELE, HEATHER ANN  
 STEIN, STEVEN ELY  
 STELZNER, S BRUCE  
 STERNKLAR, ANDREW PAUL  
 STEVENSON, ADAM RICHARD  
 STEWART, CHRISTOPHER

STEWART, LLOYD A  
 STONE, DAVID  
 STORM, CHAD  
 STRAHAN, JANNELLE DAWN VILLERO  
 STRINGER, REBECCA J  
 SUN, JULIE ASANUMA  
 SWEET, ANDREW J  
 SZAJKOWSKI, PEDRO  
 TAYLOR, ERIC DENIS  
 TERTAN, RACHAEL NICOLE  
 TILESTON, MELVIN LEE  
 TODISCO, JENNIFER  
 TOUITOU, BETSALEL  
 TROVINGER, CHRISTOPHER ALLEN  
 TRUNNELL, MICHAEL ERIC  
 TRUONG, NI THI PA  
 TURNER, CHARLES MICHAEL  
 VALCY, DANIEL  
 VANCE, SAVANNA BELLE  
 VARY, RILEY JONATHAN ROBERT  
 VAZQUEZ, ALEX MIGUEL  
 VILORIA, RICARDO JOSE JR  
 VIOLINI, KYLE ALLEN  
 VONDERAHE, ROBERT THEODORE  
 WAHDAN, RAMI  
 WALKER, JESSICA AMANDA  
 WALMSLEY, GEORGINA ALICE  
 WAN, RUIJUN  
 WARE, ZACHARY NELSON  
 WARREN, LILIA RUDNITSKY  
 WASHINGTON, MARVIN  
 WASSERMAN, STEVEN MARK  
 WATERS, RAMSEY OLIN  
 WATFORD, MONICA  
 WEIR, SARAH NICOLE  
 WEISER, MOSHE  
 WHITBY, CHRISTOPHER PAUL  
 WHITE, CASEY JAMES  
 WHITE, ZACHARY JOSEPH  
 WHITENER, HOLLIE C  
 WILLIAMS, STEPHANIE DEANNA  
 WILSON, SUSAN G  
 WOERNER, MARTINA CLARA ERIKA  
 WRIGHT, FRANKLIN JERALD  
 ZHANG, JIAMIN  
 ZHOU, JI  
 ZIEGLER, LAU

