

THE BALANCE SHEET

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Tennessee Department of Commerce and Insurance



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BOARD MEMBER NEWS

S. Gay Moon of Nashville was appointed by Tennessee Governor Bill Haslam to serve a three-year term on the Tennessee Board of Accountancy through June 30, 2017. Ms. Moon has been a partner of Frasier, Dean & Howard since 1999. She has over 30 years of accounting experience with a focus in tax and business planning for closely held businesses, individuals and tax-exempt organizations. She is a member of the American Institute of Certified Public Accountants (AICPA) and the Tennessee Society of Certified Public Accountants (TSCPA).



Please see page 18 for a list of the Tennessee State Board of Accountancy Members and the Board staff.

Governor Haslam appointed **C. Don Royston, CPA** of Kingsport for a third term on the state board as Vice-Chair and member of the Board's Executive Committee. He is a native of East Tennessee and a graduate of East Tennessee State University (ETSU) where he now serves on their Department of Accountancy's Advisory Board. Mr. Royston has 38 years CPA experience specializing in financial institutions, technical service areas, estate planning, wholesale/retail manufacturing, construction and medical practices. Mr. Royston has served two terms on the Technical Standards Sub-committee of the American Institute of Certified Public Accountants (AICPA), where he has also served as a member of the National Governing Council and spent six years on the Joint Trial Board. He is an active member of the Greater Kingsport Area Chamber of Commerce where he is a past president and treasurer and currently serves as treasurer of the Foundation Board of Directors. He chairs the Kingsport College Foundation, which serves as the advisory committee for ETSU-UT at Kingsport, and currently serves on the Board of Directors for Tri-Cities Christian Schools.

Officer elections were held during the July 25, 2014 Board meeting.

Newly-elected officers are:
Bill Blaufuss, Chair
C. Don Royston, Vice-Chair
Henry Hoss, Secretary

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NASBA

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of Accountancy

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CPE TRACKING PROGRAM FOR THE TENNESSEE STATE BOARD OF ACCOUNTANCY

The Tennessee State Board of Accountancy (“Board”) partnered with the National Association of State Boards of Accountancy (“NASBA”) to offer Tennessee licensees a valuable tool for recording and tracking their earned CPE credits. The optional online service, available at tn.cpetracking.com, is available for use at no charge and will allow you to track and store all of your CPE records in one location. In addition, if ever selected for an audit, you may choose to use this tool to submit your CPE records to the Board.

If you have not received a letter with your initial sign on information, please contact the Board at 615-741-2550 or email karen.condon@tn.gov.

PROFESSIONAL PRIVILEGE TAX AND RENEWAL

Public Chapter 763 requires professional privilege taxpayers that are 90 days or more delinquent to pay their professional privilege tax before they may renew their professional license. This law does not apply in situations where delinquent taxpayers have entered into a payment plan agreement with the Department of Revenue, have requested an informal review conference or have filed suit.

Please contact the Department of Revenue, Tax Payer Services at 615-253-0600 or 1-800-342-1003 if you have any questions about this tax.

HAVE YOU RENEWED YOUR LICENSE?

A license to practice public accountancy in the State of Tennessee is issued for a two-year period. In order to facilitate the processing of renewals, half of the licenses are renewed each December 31st.

Odd-numbered licenses expire in odd-numbered years, and even-numbered licenses expire in even-numbered years. Seems fairly simple to remember, doesn't it? Those CPAs holding licenses with numbers ending in 0, 2, 4, 6 or 8 will renew this year.

Everyone due to renew this year should have already received a renewal postcard. Simply follow the instructions on the postcard to complete your renewal online. Utilization of the online process results in your receipt of the renewed license much more quickly than using a paper renewal form.

When renewing online, please be sure to print out the receipt so that you can reconcile your credit card statement when it arrives. Each year during renewal season, the Board office receives numerous calls from licensees (or their spouses) requesting an explanation of the charges on the credit card.

If you must use a paper renewal, you must call and request one. If a paper renewal is requested, 4-6 weeks must be allowed for processing. The law requires that the renewal form and payment must be received in the Board office no later than December 31. A postmark will not be accepted as proof of meeting the deadline.

Payments with paper renewals do not go directly to the Board office. Payments go to the general cashier's office where the form and the check are removed from the envelope and the envelope is frequently discarded. There is no method in place for the board staff to know or to verify the date of receipt. So be forewarned – payment must be in the Board's office by December 31.

When renewing, please read each question carefully and thoroughly before answering. If you should submit an answer that is “incorrect,” then you will receive a phone call or an email from the Board office requesting an explanation...so read carefully, but answer truthfully.

All firm permits expire every December 31st, so be sure to get your firm permit renewal in as well! A late fee of \$100.00 will be assessed on January 31st for all renewals that have not been received by that date. The late fee applies to both individual licenses and firm permits.

Take the time now to renew your license if you have not already done so. The Board staff will appreciate your timeliness, and you can rest easier at night knowing that your license is in good standing.



TNSBA RULE CHANGES

On May 23, 2013 the Tennessee State Board of Accountancy held a Rulemaking Hearing after which the proposed changes (detailed below) were reviewed by the Tennessee Attorney General's Office and sent to the Secretary of State's office where an effective date of the rule changes was established as March 11, 2014.

Rule 0020-01-.04(1) Fees

Amended to reduce the CPA license renewal fee to one hundred ten dollars (\$110.00) biennially

Rule 0020-01-.05 Applications

Amended by amending paragraph (3) to read as follows:

A candidate who fails to appear for the examination shall forfeit all fees charged for both the application and the examination. All applications for initial licensure shall expire one (1) year from the date of the application for initial licensure.

Rule 0020-01-.06 Applications

Amended by adding a new paragraph (11) to read as follows:
All CPA Exam scores shall expire ten (10) years after the first passing score is earned. However, upon written request by the applicant, the Board may, in its sole discretion, grant an extension of the score expiration date for good cause shown.

Rule 0020-04-.03 Grounds for Disciplinary Action

Amended by adding a new paragraph (3) to read as follows:
(3) The Board has no jurisdiction over fee disputes between a licensee and a client. The Board shall not seek to impose discipline against a licensee solely on the basis of a dispute between the licensee and the client regarding payment of fees by the client for professional services rendered by the licensee.

Rule 0020-05-.03(3) Basic Requirements

Amended by adding new subparagraphs (c), (d), (e), and (f) to read as follows:

- (a) For purposes of disciplinary action, the Board shall retain jurisdiction over all certificate holders whose license is in inactive status.
- (b) Certificate holders who are granted inactive status by the Board shall be required to place the word "inactive" adjacent to

their CPA or PA designation when using such designation for any lawful purpose, including, but not limited to use of such designation on any business card, letterhead, resume, or biography.

(c) A certificate holder who has been granted inactive status may not for compensation perform or offer to perform for the public, including the providing of accounting services from a licensed accounting firm, any of the following services: any accounting or auditing services which involves the issuance of reports on financial statements (including opinions, reviews, compilations, or attest engagements), any consulting engagement which would constitute the attest function, or furnishing advice on tax matters.

(d) A certificate holder who has been granted inactive status may perform the services set forth in (c) above if: the services are provided without compensation to the certificate holder, if the services are performed solely for the certificate holder's employer and such employer is not a licensed accounting firm, or if the certificate holder does not use the CPA or PA designation in association with his or her name while providing such lawful services.

(e) A certificate holder who is 65 years old or older and possesses a certificate in inactive status shall not be required to pay the biennial license renewal fee required for licensees as set forth in these rules.

(f) Certificate holders who are granted inactive status must complete eighty (80) hours of CPE in the areas of accounting, accounting ethics, attest, taxation, or management advisory services during the twenty-four (24) month period preceding the date of their request for reactivation of their license. The CPE hours required to reactivate a license may also be used as credit toward the renewal requirement so long as those hours are completed within the two (2) year window prior to the licensee's next December 31 renewal date.

Rule 0020-05-.03 Basic Requirements

Amended by amending paragraph (6) to read as follows:

(6) An applicant for renewal whose license has expired as set forth in Rule 0020-1-.08(7) shall complete no less than eighty (80) hours of CPE in the areas of accounting, accounting ethics, attest, taxation, or management advisory services during the six (6) month period preceding the date of reapplication. The CPE hours required to reinstate an expired license are considered penalty hours and may not be used to offset the CPE hours required for renewal of a license.

PROPOSED RULE CHANGES

Tennessee Code Annotated Section 62-1-105(e) empowers the Board of Accountancy to promulgate rules governing its administration and the conduct of its licensees. Our profession and the environment in which we operate are always changing, and therefore our laws and rules also need to be updated periodically. The Law and Rules Committee of the Board of Accountancy meets prior to every Board meeting to discuss any changes that may need to be made in statute or rule in order to more efficiently regulate our profession. When changes do need to be made, proposed rule changes are posted to the Board website, along with a minimum of 50 days' notice in advance of an upcoming rulemaking hearing. The rulemaking hearing is held in the presence of the full Board and anyone who wishes to speak to the proposed changes will be heard at that time. Any written comments received by the Board will be read into the minutes as well. Upon approval by the Board, the rule changes are sent to the Attorney General's office for review. The Attorney General will ensure that the proposed rules do not conflict with existing statutes. The rule changes are then sent to the Office of the Secretary of State for a 75-day period of administrative review. After that point, the rule changes become effective.

The following rule changes were approved by the Board in a Rule-making Hearing on 17 October 2014.

Rule 0020-01-.08 Renewal of Licenses amended by adding a new paragraph (8) as follows:

(8) An applicant for licensure meeting the requirements of T.C.A. § 4-3-1304(d)(1) may:

(a) Be issued a license under this chapter upon application and payment of all fees required for issuance of a regular license of the same type if, in the opinion of the Board, the requirements for certification or licensure in the state where the applicant is licensed are substantially equivalent to that required in Tennessee; or

(b) Be issued a temporary permit as described herein if the Board determines that the applicant's license does not meet the requirements for substantial equivalency, but that the applicant could perform additional acts, including -but not limited to- education, training, or experience, in order to meet the requirements for the license to be substantially equivalent. The Board may issue a temporary permit upon application and payment of all fees required for issuance of a regular license of the same type, which shall allow such person to perform services as if fully licensed for a set period of time that is determined to be sufficient for the applicant to complete such requirements.

1. After completing those additional requirements and

providing the Board with sufficient proof thereof as may be required, a full license shall be issued to the applicant with an issuance date of the date of the original issuance of the temporary permit and an expiration date as if the full license had been issued at that time.

2. A temporary permit shall be issued for a period of less than the length of a renewal cycle for a full license.

3. A temporary permit shall expire upon the date set by the Board and shall not be subject to renewal except through the completion of the requirements for substantial equivalency as required by the Board or by an extension of time granted for good cause by the Board.

4. Should an extension to a temporary permit cause the permit to be in effect longer than the renewal cycle of a full license, the holder of the temporary permit shall file a renewal application with such documentation and fees, including completion of continuing education, as are required by the Board for all other renewals of a full license of the same type.

(9) Military education, training, or experience completed by a person described at T.C.A. § 4-3-1304(d)(1)(B)(ii)(a)-(c) shall be accepted toward the qualifications, in whole or in part, to receive any license issued by the Board if such military education, training, or experience is determined by the Board to be substantially equivalent to the education, training, or experience required for the issuance of such license.

(10) Any licensee who is a member of the National Guard or a reserve component of the armed forces of the United States called to active duty whose license expires during the period of activation shall be eligible for renewal for a period of six (6) months after the licensee is released from active duty without:

(a) Payment of late fees or other penalties;

(b) Obtaining continuing education credits when:

1. Circumstances associated with the person's military duty prevented the obtaining of continuing education credits and a waiver request has been submitted to the Board; or

2. The person performs the licensed or certified occupation as part of such person's military duties and provides documentation sufficient to demonstrate such to the Board; or;

(c) Performing any other similar act typically required for the renewal of a license or certification.

(11) Any person renewing under paragraph (10) shall provide the Board such supporting documentation evidencing activation as may be required by the Board prior to renewal of any license pursuant to that paragraph.

Continued on the following page.

PROPOSED RULE CHANGES *(Continued from Page 3)*

Rule 0020-04-.03 Grounds for Disciplinary Action Against Licensees amended by adding a new paragraph (c)9 to read as follows:

9. Failure to timely pay professional privilege tax as required by law.

Rule 0020-05-.08 Failure to Meet CPE Requirements amended by deleting the paragraphs (1)-(3) in their entirety and amending the rule to read as follows:

(1) A penalty of (8) additional CPE hours will be assessed against those license holders who fail to timely complete the eighty (80) hour two (2) year minimum required by Rule 0020-5-.03 unless an extension of time under Rule 0020-5-.07 is granted by the Board.

(2) A penalty of eight (8) additional CPE hours will be assessed against those license holders who fail to timely complete the forty (40) hour requirement in the subject areas of accounting, accounting ethics, attest, taxation, or management advisory services required by Rule 0020-5-.03 unless an extension of time under Rule 0020-5-.07 is granted by the Board.

(3) A penalty of (8) additional CPE hours will be assessed against those license holders who fail to timely complete at least twenty (20) hours in each year of the biennial renewal period as required by Rule 0020-5-.03 unless an extension of time under Rule 0020-5-.07 is granted by the Board.

(4) A penalty of (8) additional CPE hours will be assessed against those license holders who perform the attest function who fail to timely complete the twenty (20) hour requirement in the subject areas of attest and accounting theory and practice required by Rule 0020-5-.03 unless an extension of time under Rule 0020-5-.07 is granted by the Board.

(5) A penalty of eight (8) additional CPE hours will be assessed against those license holders who fail to timely complete the two (2) hour state specific continuing professional education ethics course required by Rule 0020-5-.03 unless an extension of time under Rule 0020-5-.07 is granted by the Board.

(6) A licensee who is assessed a penalty under this rule shall complete such penalty and shall submit proof of completion of such penalty to the Board no later than one hundred and eighty (180) days from the date the Board notifies the licensee of the deficiency.



FREQUENTLY ASKED QUESTIONS

How do I report my CPE to the Board?

You are required to submit documentation of your CPE hours only if selected for audit. If your license is selected for audit, you will be notified and asked to submit your CPE documentation via mail, email, or by using the online CPE tracking tool at tn.cpetracking.com.

If I am the sole proprietor and have a permit to practice do I still have to have a registered firm?

Yes, every individual practicing public accounting in the State of Tennessee should be practicing through a registered office or firm. This would include individuals practicing as sole proprietors.

What services may an Inactive or Retired CPA still perform?

An Inactive or Retired licensee may work in industry but cannot perform accounting services for the public. However, the license is still valid and you are still required to renew the license prior to its expiration date. Although prohibited from performing public

accounting services, you may use your CPA designation on letterhead, business cards, resumes, etc., as long as it is accompanied by the word "Inactive" or "Retired."

How do I return my CPA license to Active status?

To return your CPA license status to Active, you will need to complete the application for reactivation of your CPA license and return it to the Board's office with proof of completion of 80 hours of approved technical CPE within the 24 months immediately preceding the date on the application for reactivation.

Does the Tennessee State Board of Accountancy send invoices regarding the Professional Privilege Tax (PPT)?

No. The PPT is assessed and collected by the Department of Revenue. Any questions regarding this tax should be directed to the Department of Revenue, Tax Payer Services at (615) 253-0600 or (800) 342-1003.

NEW CPA LICENSES

License No.	License Orig. Date	Name	City	State
18808	05-Sep-13	LORI DALE LESSLIE	CHATTANOOGA	TN
19554	25-Nov-13	JOSEPH D MEYER	EVANSVILLE	IN
22049	26-Dec-13	AMY MARKLE DOOLIN	GERMANTOWN	TN
22326	30-Apr-14	SARAH RUTH LIGHTFOOT ADAMS	KINGSPORT	TN
22997	02-Dec-13	THOMAS M. MOORE III	KNOXVILLE	TN
23163	21-Oct-13	RYAN V. SHAW	KNOXVILLE	TN
23178	26-Jul-13	JODY MATLOCK JORDAN	OLIVE BRANCH	MS
23231	17-Jul-13	PAMELA DIANE BOLLES CANLER	CHATTANOOGA	TN
23243	03-Jul-13	SANGWOOK HAN	DORAVILLE	GA
23247	26-Jul-13	PING GUO	MEMPHIS	TN
23248	03-Sep-13	CAROL L. JENKINS	OAK RIDGE	TN
23257	25-Sep-13	JAYMIE LEIGH LANGFORD	GALLATIN	TN
23264	08-Jul-13	ERIKA MARIE CAVE	MANHATTAN	KS
23265	03-Jul-13	JAMES COREY AYERS	CHATTANOOGA	TN
23266	03-Jul-13	MATTHEW S. ENNEN	NASHVILLE	TN
23267	02-Jul-13	JONATHAN M. LEGNER	RIDGELAND	MS
23268	02-Jul-13	AARON MATTHEW BRUCE	JACKSON	TN
23269	02-Jul-13	PARKER CLARKSON GRUNKEMEYER	NASHVILLE	TN
23270	08-Jul-13	MAYA ANTONOVA ANGELOVA	NASHVILLE	TN
23271	08-Jul-13	RICHARD A MILLER III	LA VERGNE	TN
23272	08-Jul-13	JIM E. POLLARD	COLUMBIA	TN
23273	08-Jul-13	DAVOUA VANG	MORRISON	TN
23274	16-Jul-13	MAUSAMI BHASKER PATEL	HOUSTON	TX
23275	25-Sep-13	KSENIA I. KUZNETSOVA	FRANKLIN	TN
23276	16-Jul-13	MICHAEL J. HAMILTON	ANTIOCH	TN
23277	15-Jul-13	SANDIE NEAL	JACKSON	TN
23278	15-Jul-13	REBEKAH NOELLE MCCALLIE	MEMPHIS	TN
23279	15-Jul-13	ANDREW DAVID POWER	MEMPHIS	TN
23280	15-Jul-13	JONATHAN EVAN COLWELL	OLD HICKORY	TN
23281	16-Jul-13	SINECIO CORDERO	BRENTWOOD	TN
23282	16-Jul-13	JEREMY E. TIBBS	NASHVILLE	TN
23283	16-Jul-13	JESSICA H. TARPLEY	FRANKLIN	TN
23284	16-Jul-13	PAUL THOMAS HOUSE	FRANKLIN	TN
23285	16-Jul-13	JAMES ANDY WILLIAMS	GREENEVILLE	TN
23286	05-Aug-13	CHAOHUI YANG	GERMANTOWN	TN
23287	16-Jul-13	PAIGE CICALA WALTON	KNOXVILLE	TN
23288	17-Jul-13	CHRISTOPHER DAVID EASTGATE	NASHVILLE	TN
23289	31-Jul-13	CHELSEA S. WILDMAN	SOUTHAVEN	MS
23290	19-Jul-13	BRITTANY LEIGH BOENINGHAUS	GALLATIN	TN
23291	19-Jul-13	CAITLIN B. MUNN	NASHVILLE	TN
23292	19-Jul-13	WHITNEY ELIZABETH BELL	MEMPHIS	TN
23293	19-Jul-13	PAUL W. JUSTISS	NASHVILLE	TN
23294	19-Jul-13	STEPHEN CARL BATES	CHARLOTTE	NC
23295	19-Jul-13	STEPHANIE ROSE LUND	NASHVILLE	TN
23296	02-Aug-13	PATRICK BYRD	FRANKLIN	TN
23297	24-Jul-13	SAMANTHA ERIN ABEL	MEMPHIS	TN
23298	24-Jul-13	BRIAN RUDELSON	HOUSTON	TX
23299	29-Jul-13	MEGAN CATHERINE JOHNSON	NASHVILLE	TN
23300	24-Jul-13	PHILIP D. MULLEN	NASHVILLE	TN
23301	24-Jul-13	REBEKAH GRIFFIN PAYNE	MEMPHIS	TN
23302	24-Jul-13	LAURA ELIZABETH HILL	WINCHESTER	TN
23303	24-Jul-13	ADAM W. MURPHY	NASHVILLE	TN
23304	24-Jul-13	CLAIR ELIZABETH UNDERWOOD	MERCER	TN
23305	24-Jul-13	JOSHUA T. WHEELER	MILWAUKEE	WI
23306	29-Jul-13	SARAH ELIZABETH BYRD	JOHNSON CITY	TN
23307	24-Jul-13	LEAH JANE GILLEN	NASHVILLE	TN
23308	24-Jul-13	STEPHANIE MARIE LYONS	CHATTANOOGA	TN
23309	05-Sep-13	CHARLOTTE LEIGH OVERTURF	SHERMAN	IL
23310	24-Jul-13	CHARLES ELLIS DILLINGHAM	NASHVILLE	TN
23311	24-Jul-13	CHRISTINA MATHIS	THOMPSONS STATION	TN
23312	24-Jul-13	WILLIAM C. SERCK	NASHVILLE	TN
23313	24-Jul-13	RYAN DAVID JOHNSON	NASHVILLE	TN
23314	24-Jul-13	GRANT M. DEROUCHIE	PORT ARTHUR	TX
23315	29-Jul-13	CHRISTOPHER J. POWELL	FRANKLIN	TN
23316	26-Jul-13	CARRIE M. SCHNARRE	DALLAS	TX
23317	25-Jul-13	BROOKE D. GREENE	KNOXVILLE	TN
23318	25-Jul-13	BRITTANY BURGESS BOYCE	HERMITAGE	TN

NEW CPA LICENSES

License No.	License Orig. Date	Name	City	State
23319	06-Dec-13	WOODSON C. WHITEHEAD	MEMPHIS	TN
23320	05-Aug-13	KYUNGWOOK MIN	COLLIERVILLE	TN
23321	01-Aug-13	SONDRA KAY THARP	PLEASANT VIEW	TN
23322	21-Aug-13	LIANNE C. ROWE	FRANKLIN	TN
23323	14-Aug-13	KRISTEN B. HUTCHINSON	JACKSON	TN
23324	01-Aug-13	EMILEE C. YOUNG	GERMANTOWN	TN
23325	02-Aug-13	KATHRYN L. EVANS	MEMPHIS	TN
23326	01-Aug-13	KATHRYN ROSE PUCKETT	PARROTTSVILLE	TN
23327	01-Aug-13	DAVID T. RANDOLPH	WHITES CREEK	TN
23328	07-Aug-13	JESSE ALEXANDER WILKERSON	ATHENS	TN
23329	02-Aug-13	TREADWELL B. THOMPSON	MEMPHIS	TN
23330	05-Aug-13	HOLLY DANIELLE HANCOCK	FAYETTEVILLE	TN
23331	09-Aug-13	DEBORAH L. STAMPER	MORRISTOWN	TN
23332	05-Aug-13	DAVID ANDREW GREENE	KINGSPORT	TN
23333	05-Aug-13	KEVIN M. CLYNES	MEMPHIS	TN
23334	09-Aug-13	ANTHONY MICHAEL GIANESELLI	NASHVILLE	TN
23335	09-Aug-13	BENJAMIN PETER MADONIA IV	NOLENSVILLE	TN
23336	09-Aug-13	KRISTAN MOORE PEPPLER	HIXSON	TN
23337	25-Sep-13	ADAM J. SALVADOR	NASHVILLE	TN
23338	09-Aug-13	TABITHA TANNER	NASHVILLE	TN
23339	27-Nov-13	TRENT COLLIN MAREK	NASHVILLE	TN
23340	09-Aug-13	MICHAEL C. OWENS	NASHVILLE	TN
23341	09-Aug-13	TRENT SLAGLE	KNOXVILLE	TN
23342	09-Aug-13	BEN FRANK WORSHAM IV	NASHVILLE	TN
23343	14-Aug-13	SARAH CAITLIN SHELTON	MEMPHIS	TN
23344	14-Aug-13	OSCAR J. POSADA	MIAMI	FL
23345	21-Oct-13	TERESA MARIE MORIN	JONESBOROUGH	TN
23346	14-Aug-13	CHAD WESLEY HOLMES	EADS	TN
23347	14-Aug-13	NATHAN JEW	MEMPHIS	TN
23348	15-Aug-13	JOHN MICHAEL DAVIDSON	COLUMBIA	TN
23349	15-Aug-13	JUSTIN CORDELL BARNES	CHATTANOOGA	TN
23350	14-Aug-13	JOSEPH CHANG HOON SEO	CHATTANOOGA	TN
23351	14-Aug-13	JAMIE M. LILLARD	NASHVILLE	TN
23352	19-Feb-14	KENNETH M. WHITE	CHATTANOOGA	TN
23353	15-Aug-13	JAMES A. ROTHERHAM	SAN DIEGO	CA
23354	04-Sep-13	JAMES WATSON VAUGHN	ALBANY	GA
23355	15-Aug-13	WILLIAM C. BARLAR	NASHVILLE	TN
23356	20-Aug-13	WESLEY GRANT PISTOLE	KNOXVILLE	TN
23357	21-Aug-13	DAVID A JENSEN	NASHVILLE	TN
23358	20-Aug-13	CURRAN THOMAS DOODY	DULUTH	GA
23359	21-Aug-13	EMILY A. SILLS	KNOXVILLE	TN
23360	20-Aug-13	CANDY L. IRWIN	GERMANTOWN	TN
23361	20-Aug-13	MATTHEW STRATTON LOFTIS	BRENTWOOD	TN
23362	21-Aug-13	SARAH ALLEY EVERSON	BRENTWOOD	TN
23363	23-Aug-13	JOSHUA DAVID ELLIOTT	THOMPSONS STATION	TN
23364	21-Aug-13	RYAN D. GLEASON	NASHVILLE	TN
23365	10-Dec-13	JOHN C. ROLAND	NASHVILLE	TN
23366	08-Jan-14	RISTO NAUMOVSKI	FRANKLIN	TN
23367	20-Aug-13	TUYET PHUONG THI MAI	HIXSON	TN
23368	21-Oct-13	RICHARD T. BROWN JR.	BROWNSVILLE	TN
23369	03-Sep-13	JOSHUA THOMAS JOLLEY	CLEVELAND	TN
23370	03-Sep-13	WAGNER ANDREW GURKIN	COLLIERVILLE	TN
23371	04-Sep-13	CAROLINE PALMER HILL	CHATTANOOGA	TN
23372	27-Sep-13	PEDRO JUAN ROSICH II	DORAVILLE	GA
23373	10-Dec-13	NATHAN YATES	NASHVILLE	TN
23374	03-Sep-13	RUSSELL CRAIG MOORE	NASHVILLE	TN
23375	04-Sep-13	NATHANIEL SHANE COLTER	LEBANON	TN
23376	16-Sep-13	JOSEPH BARRY TIDWELL	BIRMINGHAM	AL
23377	04-Sep-13	ROBERT BRYON SCOTT	ELIZABETHTOWN	NC
23378	04-Sep-13	TAYLOR C. FORTUNE	NASHVILLE	TN
23379	04-Sep-13	PHILLIP LINDSEY BARKSDALE	BRENTWOOD	TN
23380	04-Nov-13	OMOLOLA BOLORUNDURO	MEMPHIS	TN
23381	21-Oct-13	JOHN RIORDAN	ROSWELL	GA
23382	06-Sep-13	JAMES P. REGNIER	NASHVILLE	TN
23383	05-Sep-13	BENJAMIN ALAIN FULTON	DURHAM	NC
23384	05-Sep-13	PATRICK SCATAMACCHIA	GERMANTOWN	TN
23385	27-Dec-13	KRISTI A. FIRELINE	NASHVILLE	TN

NEW CPA LICENSES

License No.	License Orig. Date	Name	City	State
23386	05-Sep-13	LINDSAY S. DOLAN	KNOXVILLE	TN
23387	25-Sep-13	LAUREN E. RUPPER	MEMPHIS	TN
23388	25-Sep-13	BLAKE TAYLOR BROOKS	NEW YORK	NY
23389	25-Sep-13	ALLISON ROGERS	NASHVILLE	TN
23390	27-Nov-13	JAMES TYLER MICHAEL	BOONEVILLE	MS
23391	25-Sep-13	MORGAN ANN STRAKBEIN	NASHVILLE	TN
23392	24-Sep-13	LUCAS JONES	THOMPSONS STATION	TN
23393	25-Sep-13	JEREMY D. PARVIN	CHATTANOOGA	TN
23394	25-Sep-13	KEVIN RHODES	JACKSON	TN
23395	25-Sep-13	JEFFREY GARNER SMITH	COLLIERVILLE	TN
23396	25-Sep-13	RAYMOND JAKE JENNINGS	MEMPHIS	TN
23397	25-Sep-13	KIMBERLY MICHELLE OLSWING	MEMPHIS	TN
23398	25-Sep-13	DANIEL JARED SAIN	MC MINNVILLE	TN
23399	24-Sep-13	KAITLIN ROSE OVERTON	BRENTWOOD	TN
23400	25-Sep-13	DANE ALEXANDER GEORGE	NASHVILLE	TN
23401	27-Sep-13	KAYLA NEJA	BELLA VISTA	AR
23402	27-Sep-13	JONATHAN ALAN WILSON	FLORENCE	AL
23403	30-Sep-13	STEWART FALLOT LAMB	MEMPHIS	TN
23404	21-Oct-13	ELIZABETH S. COOK	SAN JOSE	CA
23405	21-Oct-13	CHRISTOPHER STEPHEN FLOYD	NASHVILLE	TN
23406	27-Sep-13	R. HEATH HARWELL	GOODSPRING	TN
23407	23-Sep-13	ELIJAH B. AKERS	COOKEVILLE	TN
23408	23-Sep-13	NATHAN D. ERVIN	KNOXVILLE	TN
23409	24-Sep-13	MARY CATHERINE VERCOE	CHATTANOOGA	TN
23410	22-Oct-13	BRANDEN M. CROSBY	JACKSON	TN
23411	22-Oct-13	ERIN HYEYOUNG LEE	CLARKSVILLE	TN
23412	22-Oct-13	RODNEY M. LANDRY	WALLAND	TN
23413	22-Oct-13	ZACHARY WARREN ERVIN	HERMITAGE	TN
23414	22-Oct-13	JARROD CODY CARTER	BULLS GAP	TN
23415	08-Jan-14	JASON FODEL	KNOXVILLE	TN
23416	22-Oct-13	STACEY JEAN HENNING	KNOXVILLE	TN
23417	29-Oct-13	EARL GLENN BURNETT	BARTLETT	TN
23418	22-Oct-13	BRADLEY P. ALDRIDGE	HERNANDO	MS
23419	22-Oct-13	BRADFORD JONES	HENDERSONVILLE	TN
23420	22-Oct-13	KEITH A. THOMPSON JR.	CORDOVA	TN
23421	22-Oct-13	GLENDA DRIVER	SPRING HILL	TN
23422	23-Oct-13	KENNETH E. CLARK	FRANKLIN	TN
23423	23-Oct-13	BRIAN TANNENBAUM	NASHVILLE	TN
23424	23-Oct-13	LAUREN ASHLEY BEARD	SODDY DAISY	TN
23425	23-Oct-13	PATRICK MURPHY SAUCEMAN	CHATTANOOGA	TN
23426	24-Oct-13	GABRIELA E. CRAFT	KNOXVILLE	TN
23427	24-Oct-13	HANNAH MARIA COODE	MOUNT JULIET	TN
23428	02-Jan-14	REBECCA ANNE URTZ	AVON	NY
23429	25-Oct-13	KRISTEN C. WITT	NASHVILLE	TN
23430	25-Oct-13	CHARLES CAMERON MCGOOGAN	CHARLOTTE	NC
23431	25-Oct-13	HELEN OUMER	BRENTWOOD	TN
23432	28-Oct-13	KATHLEEN MARLOWE GALLOWAY	NASHVILLE	TN
23433	28-Oct-13	JEROME EUGENE ELSTON, III	DICKSON	TN
23434	28-Oct-13	JESSICA LEE RUDOLPH	NASHVILLE	TN
23435	28-Oct-13	LAUREN ELIZABETH HAY	LEBANON	TN
23436	28-Oct-13	LINSEY A. ANDERSON	OOLTEWAH	TN
23437	28-Oct-13	MARK DAVID VALIQUETTE	NASHVILLE	TN
23438	28-Oct-13	WILLIAM G. SMITH	HENDERSONVILLE	TN
23439	10-Jan-14	BRAD SMITH	FRANKLIN	TN
23440	28-Oct-13	KFIR ALEXANDRONI	NASHVILLE	TN
23441	29-Oct-13	DANTE ALIGHIERI ESPOSITO	MEMPHIS	TN
23442	30-Oct-13	MICHAEL V. COSTANZO II	FRANKLIN	TN
23443	30-Oct-13	MICHAEL S. SMILEY	FRANKLIN	TN
23444	30-Oct-13	AMY ELIZABETH MILLER	ASHEVILLE	NC
23445	30-Oct-13	XIAOLU ZHANG	GALVESTON	TX
23446	30-Oct-13	AMANDA ELLIS LAMBDIN	NEW JOHNSONVILLE	TN
23447	30-Oct-13	CAITLIN ERIN DIEBOLD	JOHNSON CITY	TN
23448	22-Nov-13	CAROLYN ELEY GOLDING	HAMMOND	LA
23449	30-Oct-13	LAUREN KRISTIN DAVIDSON	NASHVILLE	TN
23450	30-Oct-13	STEPHANIE M. MCMILLAN	ARLINGTON	TN
23451	31-Oct-13	KEVIN SERMENO	SPRINGFIELD	TN
23452	30-Oct-13	MELISSA S. SCHILLING	SOMERVILLE	TN

NEW CPA LICENSES

License No.	License Orig. Date	Name	City	State
23453	30-Oct-13	LINDSEY DEANNE CRAFT	NASHVILLE	TN
23454	30-Oct-13	CHANDLER G. CROOM	LUCEDALE	MS
23455	31-Oct-13	STEVEN DAVID BRUNSON	MEMPHIS	TN
23456	31-Oct-13	HALEY CHUMBLER	NASHVILLE	TN
23457	31-Oct-13	MELISSA MURPHY	NASHVILLE	TN
23458	31-Oct-13	SAMUEL HARDY FARRIS IV	NASHVILLE	TN
23459	31-Oct-13	MARK EVERETT MCCOWAN	GAINESBORO	TN
23460	31-Oct-13	BRITTANY NICOLE CASSELL	FALL BRANCH	TN
23461	31-Oct-13	ANNA KATHERINE GOSS	NASHVILLE	TN
23462	22-Nov-13	CLAYTON HAMMANS MASON	RALEIGH	NC
23463	31-Oct-13	MALLORY ALYSE BRITT	NASHVILLE	TN
23464	31-Oct-13	ALLISON J. DOWDLE	NASHVILLE	TN
23465	06-Jan-14	ASHLEY EVELYN CULPEPPER	NASHVILLE	TN
23466	22-Oct-13	NAUSHEEN NOORANI	MEMPHIS	TN
23467	22-Oct-13	WILLIAM HEDERICK TUTTLE	MEMPHIS	TN
23468	14-Nov-13	CAITLIN MCCULLOUGH CASSIDY	MANCHESTER	TN
23469	31-Oct-13	HOLLY RUDGE	BRENTWOOD	TN
23470	14-Nov-13	TONY P. ROE	MEMPHIS	TN
23471	31-Oct-13	DANIEL PRESTON SHAW	NASHVILLE	TN
23473	01-Nov-13	JANNA M. LOWTHER	KNOXVILLE	TN
23474	01-Nov-13	TRINA P. ALEXANDER	WAVERLY	TN
23475	01-Nov-13	KELLY LEAH RICHARDSON	NASHVILLE	TN
23476	01-Nov-13	MICHAEL JOSEPH WRIGHT	HIXSON	TN
23477	01-Nov-13	ADAM WILLIAMSON	GALLATIN	TN
23478	01-Nov-13	DAVID B. JULIAN	MARIETTA	GA
23479	01-Nov-13	DAWIT SOLOMON	ANTIOCH	TN
23480	01-Nov-13	BRANDON M. AYCOCK	COLLIERVILLE	TN
23481	01-Nov-13	JASON RYAN WARFORD	CYNTHIANA	IN
23482	01-Nov-13	GRETCHEN BROOK BATES	NASHVILLE	TN
23483	01-Nov-13	ALENA BELFOR	NASHVILLE	TN
23484	04-Nov-13	BETHANY RENEE MCALEER	NASHVILLE	TN
23485	04-Nov-13	DUSTAN MINCHEY	SMYRNA	TN
23486	04-Nov-13	ZACHARY GREY RIGGINS	NASHVILLE	TN
23487	04-Nov-13	CHRISTOPHER HAECKEL	BRENTWOOD	TN
23488	04-Nov-13	BRANDI L. HOLLEY	JACKSON	MS
23489	05-Nov-13	CHRISTOPHER B. THOMAS	NASHVILLE	TN
23490	06-Nov-13	WILLIAM ALLEN FARRINGTON	MEMPHIS	TN
23492	06-Nov-13	MARISSA CIANCHETTI OSWALD	APOPKA	FL
23493	06-Nov-13	JESSICA TONEY	HENDERSONVILLE	TN
23494	06-Nov-13	AUDRIE M. TINCH	SMYRNA	TN
23495	06-Nov-13	ANDREW STEPANCHUK	NASHVILLE	TN
23496	06-Nov-13	RICHARD WILLIAM BRILLARD	MEMPHIS	TN
23497	08-Jan-14	AMANDA MAY FOTHERGILL	BRENTWOOD	TN
23498	06-Nov-13	MADISON L. VANNOY	NASHVILLE	TN
23499	27-Nov-13	IAN ALEXANDER MINCHEY	NASHVILLE	TN
23500	09-Jan-14	JAKE TURNER	CORDOVA	TN
23501	27-Nov-13	JAMES TYLER WINGETT	BARTLETT	TN
23502	27-Nov-13	CHER C. SAVAS	FRANKLIN	TN
23503	27-Nov-13	JEREMY LYNN MILLER	NASHVILLE	TN
23504	09-Jan-14	KARI ALLEN	FRANKLIN	TN
23505	26-Nov-13	LYMON F. STEWART III	MEMPHIS	TN
23506	27-Nov-13	ANDREW S. KEATHLEY	MEMPHIS	TN
23507	28-Oct-13	JENNIFER DAWN STALVEY	NASHVILLE	TN
23508	25-Nov-13	CHRISTOPHER SEAMAN	GERMANTOWN	TN
23509	25-Nov-13	MONICA L. THOMAS	BRISTOL	TN
23510	27-Nov-13	COURTNEY COATS	NOLENSVILLE	TN
23511	26-Nov-13	YANG SUN	MISSOURI CITY	TX
23512	17-Dec-13	WILLIAM B. CRENSHAW	NASHVILLE	TN
23513	27-Nov-13	KRISTIN MICHELLE JACKSON	TULLAHOOMA	TN
23514	12-Feb-14	AMANDA RAE WALKER	CHATTANOOGA	TN
23515	27-Nov-13	JORDAN CHRISTOPHER ENIX	NASHVILLE	TN
23516	09-Jan-14	SARAH ANN NORTON	NASHVILLE	TN
23517	27-Nov-13	CHRISTIE M. GABBARD	LEBANON	TN
23518	10-Dec-13	LINDSEY RACHEL JACKS	NESBIT	MS
23519	26-Nov-13	ELLEN MARIE SHUCK	ROGERSVILLE	TN
23520	27-Nov-13	LAUREN ELYSE COOPER	NASHVILLE	TN
23521	27-Nov-13	CHRISTOPHER JAMES CULLEN	NORTH LITTLE ROCK	AR

NEW CPA LICENSES

License No.	License Orig. Date	Name	City	State
23522	27-Nov-13	ALEX THOMAS DAWALD	NASHVILLE	TN
23523	27-Nov-13	CATHARINE J PARSONS	MANSFIELD	TX
23524	27-Nov-13	MARIYA S RYBOLOVLEVA	NASHVILLE	TN
23525	27-Nov-13	PATRICK WALTER GREER	FRANKLIN	TN
23526	27-Nov-13	JAMES WILLIAM CLARK	JOHNSON CITY	TN
23527	26-Nov-13	LING ZHANG	MEMPHIS	TN
23528	27-Nov-13	KELLY MARIE HUSKEY	HAZEL GREEN	AL
23529	27-Nov-13	AMY C POUGET	NASHVILLE	TN
23530	27-Nov-13	NEIL D KOSSLER	HERNDON	VA
23531	26-Nov-13	ABIGAIL MARGARET FRISCH	NASHVILLE	TN
23532	26-Nov-13	JEREMY A. SHANNON	KNOXVILLE	TN
23533	26-Nov-13	ANTHONY C. VENTRINI	MEMPHIS	TN
23534	22-Nov-13	SARAH JANE BERGIN	MEMPHIS	TN
23535	27-Nov-13	MARTA ELIZABETH GRESE	CORDOVA	TN
23536	27-Nov-13	LONDON TYLER JONES	JONESBOROUGH	TN
23537	26-Nov-13	ANDREW THOMAS GREER	GERMANTOWN	TN
23538	09-Jan-14	XUNJIE WANG	MERRICK	NY
23539	27-Nov-13	NICOLAS JUSTUS DELPLACE	MIAMI	FL
23540	25-Nov-13	JASON MICHAEL STEVESON	CLEVELAND	TN
23541	25-Nov-13	BRENNAN PURCELL	ROCKY FACE	GA
23542	27-Nov-13	BREWER HOYT DOUGLAS II	NASHVILLE	TN
23543	25-Nov-13	SARAH F OLINDE	NEW ORLEANS	LA
23544	13-Feb-14	LYNDA A. LONG	MEMPHIS	TN
23545	27-Nov-13	HANNAH KAY GEORGE	BRENTWOOD	TN
23547	12-Feb-14	E. ELAINE DUKES	OLIVER SPRINGS	TN
23548	27-Nov-13	KAITLYN M. TOMLINSON	BRENTWOOD	TN
23549	27-Nov-13	CHARLES THOMAS LONG	GERMANTOWN	TN
23550	20-Dec-13	JOHN J CORROTO	BOARDMAN	OH
23551	03-Dec-13	MICHAEL KARKOWSKY	MEMPHIS	TN
23552	27-Nov-13	DENNIS N. LOGAN	NASHVILLE	TN
23553	04-Dec-13	KAITLIN VOSS	FRANKLIN	TN
23554	04-Dec-13	SETH ANDREW HATFIELD	NASHVILLE	TN
23555	04-Dec-13	RACHEL DIANNE MILES	NASHVILLE	TN
23556	06-Dec-13	DAMIEN L WYNN	NASHVILLE	TN
23557	06-Dec-13	JENNIFER FESMIRE	LEXINGTON	TN
23558	03-Feb-14	BRETT J HAYES	NASHVILLE	TN
23559	06-Dec-13	PAUL JAMES THOMPSON	NASHVILLE	TN
23560	16-Dec-13	SEAN TAYLOR FLEMING	NASHVILLE	TN
23561	10-Dec-13	ASHLEY NICOLE SUTER	NASHVILLE	TN
23562	18-Dec-13	ROBERT H SUMMERFORD	HENDERSONVILLE	TN
23563	10-Dec-13	KATHRYN MICHELLE MCMANUS	MEMPHIS	TN
23564	10-Dec-13	ANDREA S. MCCRACKEN	KNOXVILLE	TN
23565	17-Dec-13	ANDREW DAWSON	HOUSTON	TX
23566	18-Dec-13	JUSTIN STAPPLER	NASHVILLE	TN
23567	18-Dec-13	BRUCE A. DAVIS	MOORE	SC
23568	18-Dec-13	JAMES M MOOREHEAD	CHAPEL HILL	TN
23569	17-Dec-13	ELIZABETH PARKER SEYMOUR	APISON	TN
23570	17-Dec-13	BRANDON DAVID MUNDIE	NASHVILLE	TN
23571	18-Dec-13	LAUREN DESIREE GAINES	MEMPHIS	TN
23572	18-Dec-13	JUSTIN N HODGE	KNOXVILLE	TN
23573	18-Dec-13	TAYLOR B. ROSS	OXFORD	MS
23574	10-Jan-14	SEAN BLAKE STINNETTE	NASHVILLE	TN
23575	27-Dec-13	WILLIAM MCCULLEN RAY	MEMPHIS	TN
23576	27-Dec-13	BEVERLY STALLINGS NIELSEN	CHRISTIANA	TN
23577	27-Dec-13	KAITLIN ANN DENNIS	RIDGELAND	MS
23578	27-Dec-13	STEVEN M BAUER	MURFREESBORO	TN
23579	26-Dec-13	ERIC J PELTON	HIXSON	TN
23580	12-Feb-14	STEVEN GREGORY DAGG	VICTORIA, B.C.	CN
23581	27-Dec-13	ROBERT W CLARK	COLLIERVILLE	TN
23582	27-Dec-13	PAUL ADAM LYNCH	MORRISTOWN	TN
23583	27-Dec-13	MARIA RICHARDSON	NASHVILLE	TN
23584	27-Dec-13	CHAD P. HAMMONDS	KINGSPORT	TN
23585	13-Feb-14	JOSHUA A VEHEC	KNOXVILLE	TN
23586	10-Feb-14	AMBER S BROWN	CHATTANOOGA	TN
23587	02-Jan-14	JAMES BRANNON MCNEILLIE	KNOXVILLE	TN
23588	27-Dec-13	HEIDI NICOLE DAVIS	FRANKLIN	TN
23589	02-Jan-14	JARROD BROWN UNDERHILL	MC MINNVILLE	TN

NEW CPA LICENSES

License No.	License Orig. Date	Name	City	State
23590	27-Dec-13	LINDA KAYE EMNACE	LORETTO	TN
23591	06-Jan-14	STEVEN BROWN	MEMPHIS	TN
23592	06-Jan-14	EMILEE J. RIEHN	KNOXVILLE	TN
23593	12-Feb-14	THOMAS K DERRYBERRY	HIXSON	TN
23594	06-Jan-14	BRIAN ADAM JOSEPH	JOHNSON CITY	TN
23595	06-Jan-14	TYLER H DEWITT	ARLINGTON	TN
23596	03-Feb-14	ADAM MICHAEL TINKER	KNOXVILLE	TN
23597	10-Feb-14	WILLIAM RUSSELL COOK	JACKSON	TN
23598	03-Feb-14	JONATHAN KEITH TAYLOR	FRANKLIN	TN
23599	07-Jan-14	MAGAN RHEA CALHOUN	CLARKSVILLE	TN
23600	03-Feb-14	MICHAEL J POOLOS	AUSTIN	TX
23601	03-Feb-14	JONATHAN MARC LEONARD	BRISTOL	TN
23602	03-Feb-14	ANGELA DENIECE KEY	BENTON	TN
23603	10-Feb-14	AKSANA M MATHIESON	CLARKSVILLE	TN
23604	06-Jan-14	JUSTIN ALLEN	NASHVILLE	TN
23605	10-Jan-14	DEREK A. FARRELL	NASHVILLE	TN
23606	24-Jan-14	CHRISTA ERINN PESSAGNO	NASHVILLE	TN
23607	12-Feb-14	GEORGE GOODWIN	BRENTWOOD	TN
23608	12-Feb-14	STELLA LEE EDDLEMAN	HUMBOLDT	TN
23609	12-Feb-14	JORDAN R PIERCE	OOLTEWAH	TN
23610	10-Feb-14	BENJAMIN L PHILLIPS	BRISTOL	TN
23611	12-Feb-14	COURTNEY L SMITH	DALLAS	TX
23612	12-Feb-14	SHU-YING HUANG	BLYTHEVILLE	AR
23613	12-Feb-14	RANDAL R SYLVESTRE	MEMPHIS	TN
23614	10-Jan-14	MATTHEW L ELLENBURG	KNOXVILLE	TN
23615	12-Feb-14	JOEL H. BERGER	MEMPHIS	TN
23616	12-Feb-14	DUSTIN JAMES MCWHORTER	NASHVILLE	TN
23617	12-Feb-14	NIKKI SHEREE KING	NASHVILLE	TN
23618	15-Jan-14	ALEXANDER THIEFFRY	LAS VEGAS	NV
23619	19-Feb-14	STANLEY R VAN OSTRAN	MOUNT JULIET	TN
23620	12-Feb-14	VAL LUCAS WATSON	GAINESVILLE	FL
23621	12-Feb-14	KRISTIN BROOKE COMPTON	GREENEVILLE	TN
23622	12-Feb-14	ELBERT GRAHAM WARREN IV	HOUSTON	TX
23623	12-Feb-14	JAMIE THOMAS PETERS	SPRING HILL	TN
23624	18-Feb-14	BEN HAMMOND SATYSHUR	DALLAS	TX
23625	12-Feb-14	CHRISTOPHER H CARTER	NASHVILLE	TN
23626	12-Feb-14	SHANE C. GIBSON	GALLATIN	TN
23627	12-Feb-14	ANNE L EMERY	KNOXVILLE	TN
23628	12-Feb-14	AMELIAH J TOM	NASHVILLE	TN
23629	12-Feb-14	JONATHAN G GOODE	NOLENSVILLE	TN
23630	09-Apr-14	SONU D. PATEL	PARKLAND	FL
23631	13-Feb-14	JIE XU	CALGARY	CN
23632	13-Feb-14	PATRICK RANDAL BELTON	NASHVILLE	TN
23633	13-Feb-14	SHANNON NICOLE SIMMONS	FRANKLIN	TN
23634	13-Feb-14	HANNAH CONSTANCE BUSH	NASHVILLE	TN
23635	19-Feb-14	LESLIE ANN KILGORE	PHILADELPHIA	MS
23636	13-Feb-14	SARAH B JOHNSON	CHATTANOOGA	TN
23637	13-Feb-14	STEPHANIE WOFFORD FOWLER	HUMBOLDT	TN
23638	13-Feb-14	JOHN TYLER BROWNING	GERMANTOWN	TN
23639	13-Feb-14	CATRICE YVETTE JAMES	ANTIOCH	TN
23640	13-Feb-14	JENNA CARRUTH CRUNK	FRANKLIN	TN
23641	13-Feb-14	TINA M POOSER	OLD HICKORY	TN
23642	13-Feb-14	WILLIAM MICHAEL RUDDY	FRANKLIN	TN
23643	13-Feb-14	AMY G SANDERS	POWELL	TN
23644	13-Feb-14	STEPHEN ANDREW JERNIGAN	NASHVILLE	TN
23645	13-Feb-14	DAVID JEFFREY DANCE	CHATTANOOGA	TN
23646	13-Feb-14	LEIGH A MORROW	ROAN MOUNTAIN	TN
23647	13-Feb-14	JENNIFER SEIBELS	NASHVILLE	TN
23648	13-Feb-14	KASEY NICOLE TOTTH	HIXSON	TN
23649	13-Feb-14	TIMOTHY J LOGAN	MURFREESBORO	TN
23650	19-Mar-14	LENTYN A MYERS	LOUDON	TN
23651	13-Feb-14	MICHAEL JOSEPH GUNCKEL	MURFREESBORO	TN
23652	19-Feb-14	MATTHEW JAMES CRAINE	CHARLOTTESVILLE	VA
23653	13-Feb-14	KATHRYN ANNE TAYLOR	CLINTON	TN
23654	13-Feb-14	ERICA MARIE COGGINS	DALLAS	TX
23655	13-Feb-14	DEVIN B WEBB	BRENTWOOD	TN
23656	13-Mar-14	KATHRYN DIAN TURNER	FRANKLIN	TN

NEW CPA LICENSES

License No.	License Orig. Date	Name	City	State
23657	13-Feb-14	CALEB HUNTER WHEELER	MARYVILLE	TN
23658	13-Feb-14	AMANDA CLAIRE KNIGHT	OXFORD	MS
23659	13-Feb-14	JESSE TAYLOR MORGAN	CHATTANOOGA	TN
23660	13-Feb-14	LEIA M VALLEY	JOHNSON CITY	TN
23661	13-Feb-14	MEGAN BROOKE SHANNON	CHATTANOOGA	TN
23662	13-Feb-14	NICHOLAS J. SCOTT	NASHVILLE	TN
23663	14-Feb-14	STEVEN JOHN LORADY	MURFREESBORO	TN
23664	13-Feb-14	CHRISTOPHER KEVIN DOONEY	NASHVILLE	TN
23665	14-Feb-14	JENNA LEA PRESLEY	MEMPHIS	TN
23666	14-Feb-14	HENOK KEBEDE	NASHVILLE	TN
23667	28-Feb-14	COURTNEY ELISE BROWN	ARLINGTON	TN
23668	10-Mar-14	WENDY NOELLE WHITE	CLARKSVILLE	TN
23669	19-Feb-14	DILLON VAN HORN	FRANKLIN	TN
23670	25-Feb-14	BAILEY ELIZABETH TOUCHTON	GOODLETTSVILLE	TN
23671	24-Feb-14	JESSICA M. VEAL	TELLICO PLAINS	TN
23673	24-Feb-14	PERRY ANDREW GRIFFIN	NASHVILLE	TN
23674	30-Apr-14	YAZHEN WANG	HENDERSONVILLE	TN
23675	24-Feb-14	KIMBERLY A. TRYON	MEMPHIS	TN
23676	25-Feb-14	MELISSA MARTIN PARIS	GULF SHORES	AL
23677	24-Feb-14	SUNGJIN PARK	KNOXVILLE	TN
23678	24-Feb-14	PATRICK H. BLAIR	MILLINGTON	TN
23679	10-Mar-14	DUSTIN TANNER KILLEN	MURFREESBORO	TN
23681	10-Mar-14	TIFFANY L. UNDERWOOD	NASHVILLE	TN
23682	30-Apr-14	FATIMA AMANDA CHASE	BRANDON	MS
23683	10-Mar-14	JOSHUA B TRAMEL	SMITHVILLE	TN
23685	10-Mar-14	CHRISTOPHER ANDREW WOOD	ATLANTA	GA
23686	10-Mar-14	BRENDA K. ECKHART	FRANKLIN	TN
23687	13-Mar-14	ANTHONY R. MILAZZO	KNOXVILLE	TN
23688	10-Mar-14	ROBERT JORDAN HAMMOND	NASHVILLE	TN
23689	13-Mar-14	PHILIP J. METHENY	SEVIERVILLE	TN
23690	13-Mar-14	ROBERT TODD HEINZ II	DALLAS	TX
23691	14-Mar-14	KELLY A. MARTIN	NASHVILLE	TN
23692	14-Mar-14	FREDDIE CHANDLER RASBERRY	SOMERVILLE	TN
23693	14-Mar-14	JESSICA R. BRUNER	MT CARMEL	TN
23694	17-Mar-14	HILARY LAINE JONES	MEMPHIS	TN
23695	03-Apr-14	JESSE HUGHES	GALLATIN	TN
23696	17-Mar-14	CHRISTOPHER JOHN GEER	NASHVILLE	TN
23697	18-Mar-14	AUDRA MARIE LEGGE	NASHVILLE	TN
23698	17-Mar-14	TYLER BO BODIFORD	FRANKLIN	TN
23699	17-Mar-14	JUSTIN S. GLENN	BRENTWOOD	TN
23700	17-Mar-14	CHRISTOPHER P. STARNES	MEMPHIS	TN
23702	18-Mar-14	JOHN D. YOUNG	KNOXVILLE	TN
23703	24-Mar-14	BRANDON TYLER HARVELL	COLLIERVILLE	TN
23704	24-Mar-14	AMY BIVENS NORWOOD	LEOMA	TN
23705	24-Mar-14	JESSE JAMES JENKINS IV	GERMANTOWN	TN
23706	24-Mar-14	DANIEL RAY DYER	MOUNT JULIET	TN
23707	24-Mar-14	CANI IRIS SHUMAN	SEVIERVILLE	TN
23708	30-Apr-14	LEI ZHOU STEPP	KNOXVILLE	TN
23709	24-Mar-14	WILLIAM BRANDON HARDISON	NASHVILLE	TN
23710	24-Mar-14	ERIC STEVEN PHILBURN	CHRISTIANA	TN
23711	28-Mar-14	ROMINA P. GRAHAM	HENDERSONVILLE	TN
23712	31-Mar-14	XIAOFENG YAO	SUGAR LAND	TX
23713	31-Mar-14	PATRICK BRYANT ELLIS	MEMPHIS	TN
23714	31-Mar-14	BRADLEY M. BAKER	MEMPHIS	TN
23715	31-Mar-14	ABRAM EUGENE LAWRENCE	PERRIS	CA
23716	31-Mar-14	GUZEL BAYAZITOVA	MEMPHIS	TN
23717	19-May-14	JONATHAN DAVIS OLIVER	NASHVILLE	TN
23718	31-Mar-14	CHRISTOPHER MICHAEL SIMONS	KNOXVILLE	TN
23719	03-Apr-14	DEBORAH D. WATSON	MURFREESBORO	TN
23720	03-Apr-14	AMANDA LAUREN BELOW	POWELL	TN
23721	03-Apr-14	SHELLY RENEE JONES	BRISTOL	TN
23723	02-Apr-14	MARK M. MCLEOD	NASHVILLE	TN
23724	02-Apr-14	BRADEN TRENT WEISS	NASHVILLE	TN
23725	03-Apr-14	COURTNEY L. GILBERT	POWELL	TN
23726	03-Apr-14	LYDIA LAUREN PHILLIPS	MADISON	TN
23727	11-Apr-14	JOHN JASON VOLPE	MEMPHIS	TN
23728	04-Apr-14	MEGAN ROCHELLE JOHNSON	MURFREESBORO	TN

NEW CPA LICENSES

License No.	License Orig. Date	Name	City	State
23729	11-Apr-14	BENJAMIN MICHAEL SCHUSTER	KNOXVILLE	TN
23730	11-Apr-14	CALEB J. PEACOCK	RICEVILLE	TN
23731	11-Apr-14	GRADY JOSHUA OAKLEY	HIXSON	TN
23732	11-Apr-14	GARRICK M. SAMS	BELLEVUE	TN
23733	11-Apr-14	KENDRA A. FORSYTHE	KNOXVILLE	TN
23734	09-Apr-14	ALEX R. SIMONIAN	MURFREESBORO	TN
23735	09-Apr-14	BRYAN CHRISTOPHER MATTICE	CHATTANOOGA	TN
23736	09-Apr-14	WILLIAM ELLIS NEWMAN	NASHVILLE	TN
23737	11-Apr-14	WESLEY M. GRAY	NASHVILLE	TN
23738	11-Apr-14	AARON H. PLAYER	NASHVILLE	TN
23739	11-Apr-14	CHRISTOPHER ROBERT SISK	NASHVILLE	TN
23740	14-Apr-14	BRANDY J. WHEATON	LEBANON	TN
23741	14-Apr-14	ROBERT GERALD PUTNEY	CHATTANOOGA	TN
23742	14-Apr-14	HURSHID NARMATOV	MURFREESBORO	TN
23743	14-Apr-14	ALYSSA M. MINCHELLA	NASHVILLE	TN
23744	30-Apr-14	STEVEN RUSSELL ROUNTON	MURFREESBORO	TN
23745	30-Apr-14	SAMUEL TYLER TROUT	MURFREESBORO	TN
23746	22-May-14	TYLER E. WILLIAMS	ELIZABETHTON	TN
23747	30-Apr-14	OMOLARA AMINAT AKINBOYE	CLEVELAND	TN
23748	30-Apr-14	DENNY LEE WEAVER	SOUTHHAVEN	MS
23749	30-Apr-14	MICHELLE DIANE HALE	FULTONDALE	AL
23750	30-Apr-14	ROBERT D JENNINGS III	SOUTHHAVEN	MS
23751	29-Apr-14	DANIEL L. EPSTEIN	CORDOVA	TN
23752	30-Apr-14	ANNA FELICIA HOOKER	NASHVILLE	TN
23753	30-Apr-14	HALSTON RANDALL WARREN	NASHVILLE	TN
23754	30-Apr-14	ROBERT LUCAS CHRISTIAN	MEMPHIS	TN
23755	30-Apr-14	KSHITIJA D. TOKE	FRANKLIN	TN
23756	19-May-14	JEFFREY TAFT CONDIT	CHATTANOOGA	TN
23757	30-Apr-14	SHELDON DWANE VENNER	GADSEN	AL
23758	30-Apr-14	LAURA E. WRIGHT	MC EWEN	TN
23759	21-May-14	TREVOR M. HURST	MARTIN	TN
23760	05-May-14	ALFONSO T. MEZA JR.	MURFREESBORO	TN
23761	05-May-14	GEORGE HENRY WHEELER III	ANTIOCH	TN
23762	16-May-14	MICHAUN L. OLLIVER	HENDERSONVILLE	TN
23763	16-May-14	LARISSA MICHELLE KLADDER	NASHVILLE	TN
23764	19-May-14	JENNIFER LEIGH TURNEY	BRENTWOOD	TN
23765	19-May-14	KELLIE ANNE MARK	NASHVILLE	TN
23766	19-May-14	VIJAI NARAYAN	FRANKLIN	TN
23767	19-May-14	STEPHEN DREW CARNEY	NASHVILLE	TN
23768	19-May-14	TRACI ELIZABETH TERRAHE	BENTONVILLE	AR
23769	23-May-14	CLAIRE ELIZABETH PETERSON	SEATTLE	WA
23770	19-May-14	JEREMIAH MICHAEL VIELMAS	BUFORD	GA
23771	19-May-14	KURT JAMES ZOLLNER	OOLETEWAH	TN
23772	19-May-14	SHANON D. SIMONS	BOWLING GREEN	KY
23773	19-May-14	MICHAEL ANDREW RICHMAN	SIGNAL MOUNTAIN	TN
23774	19-May-14	BRIANA ELISE RUSSELL	OXFORD	MS
23775	19-May-14	VIRGINIA MELLO GUNTER	NASHVILLE	TN
23776	19-May-14	JANYRE SANTIAGO-RIOS	KNOXVILLE	TN
23777	19-May-14	JACOB THOMAS DURM	COOKEVILLE	TN
23778	23-Jun-14	MICHAEL E. SILVER	BELLEVUE	TN
23779	19-May-14	TREVOR WAYNE LAYLAND	SMYRNA	TN
23780	19-May-14	CORY DANIEL SPANO	GALLATIN	TN
23781	19-May-14	RONNIE SMITH	MOBILE	AL
23782	19-May-14	ASHLEY ELIZABETH O'BRIEN	NASHVILLE	TN
23783	23-Jun-14	LAURA DANIELLE COOPER	NASHVILLE	TN
23784	20-May-14	JAMES DONALD FEAZELL	BRANDON	MS
23785	20-May-14	VICTORIA ROSE BURGE	CHATTANOOGA	TN
23786	20-May-14	REBECCA M. SORVICK	MOUNT JULIET	TN
23787	21-May-14	TIMOTHY JOSEPH DECKER	HENDERSONVILLE	TN
23788	24-Jun-14	BRITTANY J. WILKERSON	CLINTON	TN
23789	21-May-14	ALLISON P. BOHRMAN	NASHVILLE	TN
23790	21-May-14	ANTHONY G. MASINO	JOHNSON CITY	TN
23793	29-May-14	CHRISTOPHER BLAKE BARKSDALE	WEST POINT	MS
23794	29-May-14	BRANDI RENEE CHERRY	GOODLETTSVILLE	TN
23795	30-May-14	RANDALL A JOHNSON	OMAHA	NE
23796	19-Jun-14	TOM SAVADY	MURFREESBORO	TN
23797	30-May-14	DAVE B BARSAM	TAMPA	FL

NEW CPA LICENSES

License No.	License Orig. Date	Name	City	State
23798	23-Jun-14	CAROLE MARIE MOSER	NASHVILLE	TN
23799	23-Jun-14	JEREMY M. PARK	NASHVILLE	TN
23800	23-Jun-14	CHANDRAKALA UTLAPALLI	MADISON	AL
23801	23-Jun-14	KATHERINE E. ANTONE	ROCKWOOD	TN
23802	24-Jun-14	CHRISTOPHER WESTON ROHER	DALLAS	TX
23803	24-Jun-14	MUHAMMAD NAVEED ANDREW MIRZA	CORDOVA	TN
23804	24-Jun-14	JOSEPH HONGBO ZHANG	GERMANTOWN	TN
23805	24-Jun-14	LORIANN ELIZABETH DAVIS	BRENTWOOD	TN
23806	24-Jun-14	STEPHANIE E. DURKIN	NASHVILLE	TN
23807	30-Jun-14	ARTHUR P PISKOZUB	CHATTANOOGA	TN
23809	24-Jun-14	CHRISTOPHER M. ESTES	NASHVILLE	TN
23810	24-Jun-14	DEVIN M. WAYNE	MOUNT JULIET	TN
23811	24-Jun-14	YANLAN CHEN	GERMANTOWN	TN
23812	24-Jun-14	KATIE LYNN BLANKENSHIP	JACKSON	TN
23813	24-Jun-14	ANDY C. COLBERT	FAYETTEVILLE	TN
23814	24-Jun-14	CHAD WILLIAM DAVIS	POWELL	TN
23815	24-Jun-14	EMILY C PARK	KNOXVILLE	TN
23816	24-Jun-14	ADAM D MCDOWELL	COLLIERVILLE	TN
23817	30-Jun-14	MICHAEL SEAN MILLS	BRENTWOOD	TN
23822	30-Jun-14	JENNY LEIGH HALL	NASHVILLE	TN
23823	25-Jun-14	NICOLE C LAU	MEMPHIS	TN
23825	30-Jun-14	CATHERINE A SALTZ	COLLIERVILLE	TN
23826	30-Jun-14	CONNOR R ADAMCZYK	NASHVILLE	TN
23827	30-Jun-14	BRIAN R. EISCHEID	NASHVILLE	TN
23828	30-Jun-14	JACOB MICHAEL TAYLOR	NASHVILLE	TN
23829	30-Jun-14	JOEY B PIPPIN	MEMPHIS	TN
23830	30-Jun-14	SHELBY ELLEN PARKER	SODDY DAISY	TN
23831	30-Jun-14	KYLE A MARCUM	RED BANK	TN
23832	30-Jun-14	MARIA DONNELL KENNEDY	NASHVILLE	TN
23833	30-Jun-14	ALETHA L KARLS	BROOMFIELD	CO
23835	30-Jun-14	CHESTER ALAN IRVIN	TALLAHASSEE	FL
23836	30-Jun-14	DERIK J. COOPER	FLINTSTONE	GA
23837	30-Jun-14	GINGER ANNE N. KRIEGER	MOUNT PLEASANT	SC



NEW FIRM PERMITS

License No.	License Orig. Date	Name	City	State
4081	03-Sep-13	CATHY P. RUSSELL, CPA	CORDOVA	TN
4098	18-Jul-13	BRIDGET MILLER, CPA, P.C.	JEFFERSON CITY	TN
4099	17-Jul-13	RHONDA SIZEMORE, CPA	ARRINGTON	TN
4100	01-Aug-13	DYWUANA M. SYKES	OLIVE BRANCH	MS
4101	12-Aug-13	ACCOUNTANTS AND BUSINESS ADVISORS FOR PH	GAINESVILLE	FL
4102	02-Aug-13	THOMPSON, PRICE, SCOTT, ADAMS & CO., P.A	WHITEVILLE	NC
4103	31-Oct-13	BKD, LLP	SPRINGFIELD	MO
4104	14-Aug-13	MARCHWIND FINANCIAL, LLC	MEMPHIS	TN
4105	20-Aug-13	JEFFREY A. WHITLEY CPA	MEMPHIS	TN
4106	03-Sep-13	FAUGHT CPA PLLC	BRENTWOOD	TN
4107	31-Oct-13	T.C. BIBLE, CPA	HELENWOOD	TN
4108	31-Oct-13	AURORA CPA PROFESSIONAL, LLC	GERMANTOWN	TN
4109	31-Oct-13	KENNETH E. CLARK, CPA, PLLC	FRANKLIN	TN
4110	01-Nov-13	RICHARD WALLS, CERTIFIED PUBLIC ACCOUNTA	KNOXVILLE	TN
4111	31-Oct-13	TRISHA J. ALLEN	NASHVILLE	TN
4113	31-Oct-13	THOMAS H. DUFFEY, CPA	BELLS	TN
4114	31-Oct-13	LEE TODD, CPA	BARTLETT	TN
4115	10-Mar-14	JH & ASSOCIATES	CHATTANOOGA	TN
4116	31-Oct-13	MEEKS CERTIFIED PUBLIC ACCOUNTANT	CORDOVA	TN
4117	31-Oct-13	KANERVA ACCOUNTING SOLUTIONS, LLC	OOLETEWAH	TN
4118	07-Nov-13	ANGELA R. GREEK, CPA	NASHVILLE	TN
4119	07-Nov-13	LEANN ALLISON LAVENDER, CPA	GORDONSVILLE	TN
4120	14-Nov-13	BETTY PRICE, CPA	NASHVILLE	TN
4121	14-Nov-13	CPA XPRESSTAX, PLC	CLARKSVILLE	TN
4122	18-Nov-13	CODY & JONES CPA'S, LLC	BRENTWOOD	TN
4123	27-Nov-13	JACK A BONNER JR, CPA, CGMA	PINEY FLATS	TN
4124	02-Dec-13	KOSSLER & COMPANY, PLLC	HERNDON	VA
4125	20-Dec-13	JEFF SHEPHERD, CPA, PLLC	CHATTANOOGA	TN
4126	27-Nov-13	KARYN VALADES, CPA	KNOXVILLE	TN
4127	18-Feb-14	WESLEY AND ASSOCIATES, CPA	CLARKSVILLE	TN
4128	09-Dec-13	STEWART & WHEELER, PC	MORRISTOWN	TN
4129	13-Mar-14	Y HOWARD CPA FIRM	MOUNT JULIET	TN
4130	20-Dec-13	BRIAN TRAVIS, CPA	MURFREESBORO	TN
4131	27-Dec-13	CARMEN THURMAN, CPA	CLEVELAND	TN
4132	20-Dec-13	SHIRLEY C STURGILL, CPA	ATHENS	TN
4133	20-Dec-13	CARRIE M RUSSELL, CPA	KNOXVILLE	TN
4134	27-Dec-13	SCOTT HUSBANDS, CPA	BRENTWOOD	TN
4135	27-Dec-13	FESMIRE FINANCIAL	LEXINGTON	TN
4136	27-Dec-13	E. J. PELTON	CHATTANOOGA	TN
4137	30-Jan-14	WINTON CPA, PLLC	BRENTWOOD	TN
4138	03-Feb-14	DECOSIMO HYATT, LLC	CHATTANOOGA	TN
4139	30-Apr-14	MARK D. FONTENOT, CPA	COOKEVILLE	TN
4140	29-Jan-14	CLARK FINANCIAL CONSULTING, LLC	BRENTWOOD	TN
4142	13-Mar-14	KATIE CERVETTI	BARTLETT	TN
4143	15-Jan-14	JESSE HAMMOND, CPA	KNOXVILLE	TN
4144	29-Jan-14	DIXON ACCOUNTING	CLINTON	TN
4145	31-Jan-14	EDMONDSON, BETZLER & MONTGOMERY, PLLC	BRENTWOOD	TN
4146	30-Jan-14	STEVEN M. BAUER, CPA	MURFREESBORO	TN
4147	23-Jan-14	BROWN, BROWN AND ASSOCIATES, PC	SPRINGFIELD	TN
4148	11-Apr-14	BROWN, BROWN AND ASSOCIATES	SEVIERVILLE	TN
4149	18-Feb-14	MARCUS FOSTER, CPA	HERMITAGE	TN
4150	18-Feb-14	PATRICIA BRONKHORST, PROFESSIONAL ASSOCI	FRIENDSVILLE	TN
4151	26-Feb-14	AVID CONSULTING	CORDOVA	TN
4152	03-Feb-14	CAMERON SPIVEY, CPA PLC	MEMPHIS	TN
4153	26-Mar-14	NICIA BEHARY	BRENTWOOD	TN
4154	18-Feb-14	THERESA A. CONNELLY, CPA	BRENTWOOD	TN
4155	29-Apr-14	KAREN SIMPSON, CPA	HERMITAGE	TN
4156	26-Feb-14	CHAD GOODSON, CPA	BRENTWOOD	TN
4157	26-Feb-14	DS TAX SERVICES	KINGSPORT	TN
4159	17-Mar-14	MICHAEL D. DEMPSEY, CPA	PETERSBURG	TN
4160	17-Mar-14	BARRICKMAN TAX AND ACCOUNTING SERVICES	HENDERSONVILLE	TN
4161	17-Mar-14	BENJAMIN R. DUBY, CPA	HIXSON	TN
4162	13-Mar-14	KBMD AND ASSOCIATES, PLLC	NASHVILLE	TN
4163	18-Mar-14	DARRIN K YODER CPA PLLC	COLLIERVILLE	TN
4164	18-Mar-14	FRED WILLIAMS JR. CPA	CHATTANOOGA	TN
4165	26-Feb-14	E. J. PELTON	SODDY DAISY	TN
4168	29-Apr-14	TERESA SYLVIA, CPA	KNOXVILLE	TN

NEW FIRM PERMITS

License No.	License Orig. Date	Name	City	State
4170	13-Mar-14	USELTON, CLAY AND BRIGHT, P.C.	NASHVILLE	TN
4172	19-Mar-14	LEIGH A. MORROW, CPA	ROAN MOUNTAIN	TN
4173	20-Mar-14	JOSEPH DECOSIMO AND COMPANY, PLLC/OAK RI	CHATTANOOGA	TN
4174	19-Mar-14	ADAM TINKER, CPA	KNOXVILLE	TN
4175	20-Mar-14	JOSHUA B. CRUTCHER, CPA	ANTIOCH	TN
4176	24-Mar-14	HOSKINS AND INKUM, LLP	ANTIOCH	TN
4178	31-Mar-14	ANDERSON CONSULTING	CLEVELAND	TN
4180	22-May-14	CRUZ SANCHEZ CPA SERVICES	NUNNELLY	TN
4182	21-May-14	JOSEPH DECOSIMO AND COMPANY, PLLC/KNOXVI	CHATTANOOGA	TN
4183	21-May-14	JOSEPH DECOSIMO AND COMPANY, PLLC/BRENTW	CHATTANOOGA	TN
4185	20-May-14	JAMES D. DEFUR, CPA	GERMANTOWN	TN
4186	20-May-14	MCCONE CPA CFE	BRENTWOOD	TN

DISCIPLINARY ACTIONS

July 2013

Respondent: Tracy Lynn Wright, Knoxville, TN
 Violation: Unlicensed Practice
 Action: \$4,000 Civil Penalty

Respondent: Stanfield, Thomas and Associates, Bristol, TN
 Violation: Prohibited Activities
 Action: \$10,000 Civil Penalty

September 2013

Respondent: James R. Mills, Nashville, TN
 Violation: Failure to Communicate with Client
 Action: \$500 Civil Penalty

October 2013

Respondent: Angela Yvonne Howard
 Violation: Failure to Pay Professional Privilege Tax
 Action: \$950 Civil Penalty

Respondent: Del Ray Roberts
 Violation: Discreditable Acts
 Action: Revoked License

November 2013

Respondent: Hickman and Associates
 Violation: Prohibited Activities
 Action: \$500 Civil Penalty

Respondent: Carl A. Britton
 Violation: Discreditable Acts
 Action: Suspended License

Respondent: Joan Ennis Buckley
 Violation: Discreditable Acts
 Action: \$500 Civil Penalty

January 2014

Respondent: Daniel J. Mahalak
 Violation: Practicing on an Expired License
 Action: \$500 Civil Penalty

Respondent: Cindrigh Mahalak & Company, PC
 Violation: Practicing on an Expired Firm Permit
 Action: \$500 Civil Penalty

Respondent: Paul P. Roberts
 Violation: Failure to Appropriately Maintain Client Records
 Action: \$500 Civil Penalty

February 2014

Respondent: Stanley H. Pickering
 Violation: Breach of Fiduciary Responsibilities
 Action: \$5,200 Civil Penalty, CPA License 4730 and Firm Permit 2846 placed on two (2) years of Probation

July 2014

Respondent: John T. Hamblen Jr., Nashville, TN
 Violation: Unlicensed Practice, Failure to Respond to Client
 Action: \$3,000 Civil Penalty, CPA License Revocation, \$3,489.38 Costs

DELINQUENT LICENSEES

Practicing public accountancy in the State of Tennessee requires an active license. Practicing with a license that is delinquent or expired is grounds for disciplinary action. As of the date of publication, there are 129 licenses that are delinquent, but which may be renewed on or before December 31, 2014 by payment of the renewal fee and late fee. A list of those delinquent licenses is below. Remember, once December 31, 2014 comes and goes, those delinquent licenses become EXPIRED and the rules require payment of a reinstatement fee and the assessment of eighty (80) penalty CPE hours in order to have that license reinstated.

The following individuals did not renew their Tennessee CPA licenses prior to December 31, 2013. These licenses are considered expired, but may be renewed by paying the license fee and penalty fees prior to December 31, 2014. If a licensee does not wish to renew a Tennessee CPA license, the license should be properly closed to avoid disciplinary action taken against the license by completing the surrender/close affidavit found in this newsletter.

1549	Agee-Gates, Ann	11325	Harris, Lorenzo	15751	Sutton, Mary G
2455	Vines, John M	11499	Allen, Tracey Wilson	16297	Baldwin, Letitia G
3025	Maddux, Dennis C	11589	Murchison, Mary Gayle	16313	Guzik, Thomas J
3311	Kemp, Cecil O	11639	Garrett, Nadine Boykin	16515	Wilkerson, Troy R
3589	McCown, David L	11653	Woods, Barbara Carrol	16575	Bessette, Steven M
3629	Orr, Jerry W	11851	Hoover, Deborah H	17097	Creasy, Sherry A
3821	Fitzgerald, Larry L	11853	Kerr, Steven Edward	17105	Sorenson, Peggy A
4049	Adamson, Larry G	11923	Lansky, Gregg I	17231	Goodwin, Sean M
4159	Sheldon, Donald C	11971	Jones, Kimberly Lentz	17363	Webb Iv, Charles A
4737	Walls, Steven L	12123	Karstens, Angela Suzette	17589	Saxon Jr., James M
4835	Porter, Donald P	12145	Barnes, Brent Allen	17603	Carleton, Laurel L
5123	Morton, Randy L	12415	Hamblen, Daniel Andrew	17999	McLaughlin, Kristin C
5223	Ward, Benjamin B	12435	Myrick, Christopher Dean	18047	Leong, Sherman G
5339	Welch, Dianne R	12529	Tavoletti, Fred G	18121	Williams, Deanna M
5715	Marchant, Linda S	12547	Custred, Claire W	18181	Schneider, Nicholas T
5753	Mitchell, Maurice C	12701	Hudson, John Edward	18199	Hazlett, Heather L
6227	Peters, Orin C	12745	McDaniel, Thomas P	18271	Emerson, Staci
6269	Colquette, Robert S	12831	Neilson, Donald L	18413	Nelson, Peter
6845	Crosby, James M	13121	Berryman, Kerri Kolody	18815	Cross, Nicole L
7035	Dodson, Lorita A	13227	Colby, David Gordon	18953	Ridley, Anne H
7113	Hubbs, Timothy S	13287	Thompson, Gaye G	18979	Baker, William P
7243	Herring, Randall L	13427	Steffes, James T	19025	Gao, Bing
7363	Sacora, Steven G	13505	Aaron, Tyrone A	19043	Alwell, James P
7383	Fitzhugh, Alan C	13931	Catlett, Cassandra L	19361	Walker, Thomas N
7463	Houston, Richard W	13949	Davis, William K	19475	Baldwin, Chad F
8119	Noyes, Garnett Randolph	13971	Stallings, Catherine	19671	Shimizu, Kazuyuki
8211	Short, John D	14025	Grubbs, Paula J	20077	Parker, Aimee S
8709	Norton, George Clyde	14071	Forehand, Whitley B	20101	Cagle, Cathleen M
8711	Norris, Janet Ruth	14301	Sluder, Serena W	20105	Bialas, Kristin S
8797	Howard, Deborah Ann	14383	Morris, Terry R	20193	Stanberry, Leisa A
8855	Lambert, Gerald Thomas	14461	Britton, Carl A	20461	Whitfield, William L
8921	Woodall, Robert Peyton	14631	Lazenby, George I	20605	McCauley, Christopher C
8947	Patterson, Patricia Q	14699	McKnight, Mark D	20723	Decker, Jarett B
9157	Rybolt, Jeanne E	14713	Adedire, Ajayi A	20757	Darby, Jason L
9271	Lacy, Suzette H	14787	Webb, Donald E	20839	Ham, Hope A
9719	Shaw, Greg	15105	Emrey, Lori L	21277	Singh, Kulwinder
9873	Blasdel, Elizabeth Anne	15117	Canon, David P	21457	Pedley, Daniel J
9989	Morris, Priscilla Ball	15189	Higdon, Brian S	21577	Meredith, Leigh A
10335	Cottam, Thomas Michael	15263	Cobble, Judith	22113	Simmons, Shayla D
10423	Caldarelli, Edward	15299	Peters, David W	22173	Allman, Christopher E
10431	Rufo, Lynn Neeley	15413	Poenitske, Delinia D	22257	Whitfield, Rachel E
10927	Henderson, Dorothy C	15523	Massie, Jason M	22267	Owen, Erin K
11159	Burdette, Christina V	15631	Grabow, Denise R	23301	Payne, Rebekah G



KNOW YOUR BOARD

The Board consists of nine CPAs, three from each grand division; a public member and an attorney member. Members of the State Board of Accountancy are appointed by the governor of Tennessee for terms of three years, expiring June 30, and may serve up to three terms.

- William Blaufuss, CPA, Chairman – Nashville
- C. Don Royston, CPA, Vice-Chair – Kingsport
- Henry Hoss, CPA, Secretary – Chattanooga
- Vic Alexander, CPA – Nashville
- Gay Moon, CPA – Nashville
- Jennifer Brundige, JD – Nashville, Public Member
- Stephen Eldridge, CPA – Jackson
- John Roberts, Attorney-at-Law – Nashville, Attorney Member
- Charlene Spiceland, CPA – Memphis
- Casey Stuart, CPA – Chattanooga
- Trey Watkins, CPA – Memphis

On the following pages, the Board provides forms and applications.

- Affidavit for Surrenderer of CPA/PA Certificate
- Affidavit for CPE Exemption and Inactive CPA/PA Status
- CPA/PA Change of Address Form
- CPA Firm Change of Address Form
- Firm Ownership, CPA Employees & Other State License Confirmation
- Firm Permit Application
- Affidavit for Retired CPA/PA Status and CPE Exemption

MEET THE STAFF

Brenda Demastus has been with the Accountancy Board for 17 years. Originally from Columbia, TN, she has lived in Nashville since 1957. As the Board's Licensing Coordinator, Brenda handles initial and reciprocal license applications.

Joshua Canan is new to the Board of Accountancy Staff as Complaint Coordinator. He has a background in Management and served in the U.S. Army, with 13 years active duty and two years in the Ohio National Guard. Josh lives with his wife in Clarksville, TN.

Karen Condon has 17 years of experience as an Administrative Assistant and has been with the Accountancy Board for three years. She handles issues relating to firm permits and license reinstatements. Karen and her husband live in Hermitage, TN.

Sandra Cooper is originally from Flint, MI and has lived in Tennessee for the past 21 years. She has had a varied career, including touring as a country music singer and working with Tammy Wynette. Sandy has served the Board of Accountancy since 2008 as an Administrative Assistant.

Denise Hickerson, the newest member of the Board of Accountancy Staff, is the Education Coordinator. She has a background in legal secretary work and lives with her husband in Mount Juliet, TN.

Mark Crocker is a native of Nashville and a graduate of MTSU. He began his career in accounting as an auditor for the Municipal Audit Division of the State Comptroller's Office. From there, he went on to become a Revenue Agent for the Internal Revenue Service, the Chief Financial Officer for a travel agency, and Vice President of Finance and Chief Operating Officer of the Cumberland Science Museum (now the Adventure Science Center). He has also worked in the public sector and as a Financial Analyst in the Office of the Attorney General of the State of Tennessee. He accepted the position of Investigator for the Tennessee State Board of Accountancy in 2004 and was appointed as the Executive Director in 2008.

Don Mills has been an Investigator for the Tennessee State Board of Accountancy since 2009. Prior to that, he was the Audit Manager for the Hamilton County Department of Education. He has also worked in public accounting and was a senior auditor with the Division of Municipal Audit. Along with Mark Crocker and Ray Butler, Don travels throughout the state providing the Board of Accountancy's State Specific Ethics course to Tennessee CPAs.

Ray Butler brings over 40 years of experience outside of government to his role as an Investigator with the Tennessee State Board of Accountancy. A graduate of Memphis State University (now the University of Memphis), Ray has been a licensed CPA for more than 29 years. He has been involved in many political, civic and professional activities, and joined the Board of Accountancy in 2011.



State of Tennessee
Department of Commerce and Insurance
Tennessee State Board of Accountancy
500 James Robertson Parkway
Nashville, TN 37243-1141
615-741-2550 or 888-453-6150
www.tn.gov/commerce/boards/tnsba

AFFIDAVIT FOR SURRENDER OF CPA/PA CERTIFICATE

Printed Name

Address

City, State, Zip

I, _____, Certificate Number _____, hereby advise the Tennessee State Board of Accountancy that I wish to voluntarily surrender my certificate as a Certified Public Accountant/Public Accountant.

I understand that by doing so I give up the right to use the title of certified public accountant or public accountant in any way in the State of Tennessee and the use of those titles which includes the abbreviations CPA, PA and the word Accountant. Tennessee Code Annotated §62-1-117 is applicable to licensees who hold certification in another jurisdiction.

_____ I further acknowledge surrender of and transmit herewith my wall certificate to the Tennessee State Board of Accountancy, OR

_____ I am surrendering my Tennessee CPA but am unable to return the certificate since it has been lost

Additionally, I understand that violation of Tennessee Code Annotated, Title 62, Chapter 1 and/or the rules and policies of the Tennessee State Board of Accountancy relating thereto in the State of Tennessee is cause for disciplinary action by the Tennessee State Board of Accountancy.

Affiant Signature

Date of Signature

Sworn and subscribed before me this _____ day of _____, 20_____

Notary Public Signature

(SEAL)

My Commission Expires:

CPA/PA CHANGE OF ADDRESS FORM

Tennessee State Board of Accountancy
500 James Robertson Pkwy
Davy Crockett Tower
Nashville, Tennessee 37243-1141
Phone: 615-741-2550 Toll Free: 888-453-6150 Fax: 615-532-8800

Rule 0020-3-.16 requires licensees to notify the Board of a change of address or employment within 30 days. A fee of \$25.00 should accompany this change form if 30 days have passed without notification.

NAME _____ LICENSE # _____

When did your address change? _____
MONTH DAY YEAR

The Board maintains three addresses in your file. **All mail correspondence will be sent to the mailing address you specify below.**

<p>NEW HOME ADDRESS:</p> <p>ADDRESS _____ CITY STATE ZIP</p> <p>PHONE () - E-MAIL _____</p>
<p>NEW EMPLOYMENT ADDRESS:</p> <p>EMPLOYER _____</p> <p>ADDRESS _____ CITY STATE ZIP</p> <p>PHONE () - E-MAIL _____</p>
<p>NEW MAILING ADDRESS: Same as HOME _____ Same as EMPLOYMENT _____</p> <p>ADDRESS _____ CITY STATE ZIP</p> <p>PHONE () - E-MAIL _____</p>

Fax Number of preference: _____

SIGNATURE
Revised 03/11/2014

DATE
RDA

CPA FIRM CHANGE OF ADDRESS FORM

Tennessee State Board of Accountancy
500 James Robertson Pkwy
Davy Crockett Tower
Nashville, Tennessee 37243-1141

Rule 0020-3-.16 requires licensees to notify the Board of a change of address or employment within 30 days. A fee of \$25.00 should accompany this change form if 30 days have passed without notification.

FIRM NAME _____ PERMIT # _____

Resident Manager _____

When did your address change? _____
MONTH DAY YEAR

The Board maintains two addresses in your file. **All mail correspondence will be sent to the mailing address you specify below.**

NEW PHYSICAL ADDRESS:
ADDRESS _____ CITY STATE ZIP
PHONE () - _____ E-MAIL _____
FAX () - _____
NEW MAILING ADDRESS: Same as PHYSICAL ADDRESS _____
ADDRESS _____ CITY STATE ZIP
PHONE () - _____ E-MAIL _____
FAX () - _____

Has the ownership of the firm changed? YES _____ NO _____

If yes, please submit a completed "Ownership/Employee Form" found at <http://www.tn.gov/regboards/tnsba/documents/FirmOwnershipEmployeeetc.pdf>

SIGNATURE
Revised 03/11/2014

DATE
RDA

Firm Ownership, CPA Employees & Other State License Confirmation

Tennessee State Board of Accountancy

500 James Robertson Parkway, Nashville, TN 37243-1141

Must be completed by all firms for initial licensure and all firms (other than those held as sole proprietorships with no CPA employees) at license renewal or when there are changes to any category listed below.
 Mail to address noted above or scan and e-mail to karen.condon@tn.gov or fax to 615-532-8800.

Provide information for all 4 sections of the form – using Not Applicable or N/A if the area does not apply.

Complete the following table for all CPA Owners regardless of state of licensure or residency:

Name	Address	CPA License No.	State	Percent Interest		Attest Yes/No
				Own	Vote	

Complete the following table for all NON-CPA Owners regardless of state of licensure or residency:

Name	Address	Percentage of:		
		Work Time	Own	Vote

Complete the following table for CPA Employees regardless of state of licensure or residency:

Name	Address	CPA License No.	State	Attest Yes/No

Complete the following table concerning other state CPA Firm Licenses:

State	Permit #	Applied	Granted	Denied	Revoked	Suspended

 Print Firm Name

 TN Firm No.

 Resident Manager Signature

 Date



State of Tennessee
Department of Commerce and Insurance
Tennessee State Board of Accountancy
500 James Robertson Parkway
Nashville, TN 37243-1141
615-741-2550 or 888-453-6150
www.tn.gov/commerce/boards/tnsba

Instructions:

This application is for new firms or new locations only. If a registered firm exists and changes are to be made to that firm, please contact the Board Office for instructions on making changes to an existing firm.

All application packets for a Tennessee CPA Firm license must contain the following completed forms:

- The Initial Application Form
- The Firm Ownership, CPA Employees & Other State License Confirmation Form
- The Experience Affidavit for Office/Firm Permit

Please NOTE:

If the firm is a LLP, LLC, Corporation, PC or PLLC the Secretary of State's Registration of Business Charter must be included in the application packet.

If the firm indicates Attest Services will be performed, the firm must be enrolled in a Board approved Peer Review Program within the first 30 days of licensure.

If the firm indicates Attest Services will not be performed, the application packet must contain a completed Request for Exemption from Peer Review Affidavit.

Mailing Address:

Tennessee State Board of Accountancy
500 James Robertson Parkway
Nashville, TN 37243

Phone: 888-453-6150 or 615-741-2550



State of Tennessee

Department of Commerce & Insurance
Tennessee State Board of Accountancy
500 James Robertson Parkway
Nashville TN 37243
615-741-2550 or 888-453-6150
www.tn.gov/commerce/boards/tnsba

Firm Registration Fee: \$50.00

Firm ID Number: (Assigned by TNSBA)

Lic. Approval Date:

INITIAL APPLICATION FOR: REGISTERED ACCOUNTING FIRM

Applications for registration must be received within 30 days of beginning operation

Firm Name

Phone Number () Fax () E-Mail

Physical Address

City State Zip

Mailing Address

City State Zip

Organization Type: Sole Proprietorship Partnership *LLP *LLC *Corporation *PC *PLLC
(Circle One)

*Must attach Secretary of State's registration of business charter

Circle All Services Firm plans to perform: Audits Reviews Compilations SSARS 8 Agreed-upon Procedures
No Reports Taxes

If your office performs attest services, you must have a peer review performed once every three (3) years.

Circle Peer Review Program in which Firm Plans to enroll: AICPA TSCPA EXEMPT*
*Request for exemption must be submitted with application

List each CPA who is responsible for supervising attest services and signs or authorizes someone to sign the accountant's report on the financial statements on behalf of the firm (each person listed must complete experience affidavit):

Signature lines for supervising CPAs

Has the firm been subjected to disciplinary action by any governmental or professional agency? YES* NO

*If Yes, please provide additional documentation to the Board office

If you have an existing firm, list Name and License Number.

Lic. No.

Will the existing firm be continued or closed? Circle one: Continue Close

Signature

Date

Firm Ownership, CPA Employees & Other State License Confirmation Tennessee State Board of Accountancy

500 James Robertson Parkway, Nashville TN 37243

Must be completed by all firms for initial licensure and all firms (other than those held as sole proprietorships with no CPA employees) at license renewal.

Provide information for all 4 sections of the form – using Not Applicable or N/A if the area does not apply to your firm.

Complete the following table for all CPA Owners regardless of state of licensure or residency:

Name	Address	CPA Lic. No.	State	Percent Interest Own	Vote	Attest Yes/No

Complete the following table for all NON-CPA Owners regardless of state of licensure or residency:

Name	Address	Percentage of: Work Time Own Vote		

Complete the following table for CPA Employees regardless of state of licensure or residency:

Name	Address	CPA Lic. No.	State	Attest Yes/No

Complete the following table concerning other state CPA Firm Licenses:

State	Permit #	Applied	Granted	Denied	Revoked	Suspended

Print Firm Name

TN Firm No.

Signature Resident Manager

Date



State of Tennessee
Department of Commerce and Insurance
Tennessee State Board of Accountancy
500 James Robertson Parkway
Nashville, TN 37243
615-741-2550 or 888-453-6150

Affidavit: Request for Exemption from Peer Review

The Tennessee State Board of Accountancy must approve your request to be exempt from the Peer Review requirement. Once approved, you will not be required to have a Peer Review. However, if you plan to perform any compilation, review or audit services after the date of this form, you must notify the Board of the work to be performed and enroll in an approved Peer Review Program. The Peer Review Program with which you enroll must then notify the Board of your enrollment. Failure to comply will result in a formal complaint being filed with the Board against your firm.

Please indicate at the bottom of this form that you are in agreement with these Board requirements and return it to our office with your firm application.

With my firm application I am requesting an exemption from the Tennessee State Board of Accountancy's Peer Review requirement and if in the future I plan to provide any compilation, review or audit services, I agree to enroll in a Tennessee State Board of Accountancy approved Peer Review Program I further agree that I will have the first compilation, review or audit report issued reviewed by that approved Peer Review Program and after that review will have a Peer Review every three years.

 Firm Name Lic. No. (if applicable)

 Resident Manager Signature Date

Sworn and subscribed Before Me this the _____ day of _____ 20__

(Notary Seal)

 Notary Signature

My Commission Expires: _____

