



---

**VIRTUAL/TELECONFERENCE  
ACCOUNTING EXAMINING BOARD  
Virtual, 4822 Madison Yards Way, Madison  
Contact: Brad Wojciechowski (608) 266-2112  
December 1, 2021**

*The following agenda describes the issues that the Board plans to consider at the meeting. At the time of the meeting, items may be removed from the agenda. Please consult the meeting minutes for a record of the actions of the Board.*

**AGENDA**

**9:00 A.M.**

**OPEN SESSION – CALL TO ORDER – ROLL CALL**

- A. Adoption of Agenda (1-3)**
- B. Approval of Minutes of September 1, 2021 (4-6)**
- C. Reminders: Conflicts of Interest, Scheduling Concerns
- D. Introductions, Announcements and Recognition**
- E. Administrative Matters – Discussion and Consideration**
  - 1. Department, Staff and Board Updates
  - 2. Board Members – Term Expiration Dates
    - a. Denor, Gerald E. – 7/1/2017
    - b. Friedman, Michael E. – 7/1/2023
    - c. Misey, Robert – 7/1/2025
    - d. Phillips, Joan – 7/1/2023
    - e. Reinemann, John – 7/1/2025
    - f. Schlichting, David K. – 7/1/2022
    - g. Strautmann, Susan M. – 7/1/2024
- F. Legislation and Policy Matters – Discussion and Consideration**
- G. Administrative Rule Matters – Discussion and Consideration**
  - 1. Granting Authority to Verify or Audit Renewal Licenses
  - 2. Review of Accounting License Renewal Form
  - 3. Pending or Possible Rulemaking Projects **(7-8)**
- H. Credentialing Matters – Discussion and Consideration**
  - 1. Certified Public Accountants Certified and Licensed Since Last Review Meeting
  - 2. Firms Licensed Since Last Review Meeting **(9-11)**
  - 3. Reporting of Continuing Professional Education (CPE) Requirements

- I. Authority to Wave CPE Requirements – Discussion and Consideration**
- J. National Association of State Boards of Accountancy (NASBA) Fee Increase – Discussion and Consideration**
- K. Membership Dues and Budgeting – Discussion and Consideration**
- L. Speaking Engagements, Travel, or Public Relation Requests, and Reports**
  - 1. Travel Report: 2021 NASBA Annual Meeting – October 31-November 3, 2021 – San Diego – Michael Friedman and Gerald Denor
- M. COVID-19 – Discussion and Consideration**
- N. Discussion and Consideration of Items Added After Preparation of Agenda
  - 1. Introductions, Announcements and Recognition
  - 2. Administrative Matters
  - 3. Election of Officers
  - 4. Appointment of Liaisons and Alternates
  - 5. Delegation of Authorities
  - 6. Education and Examination Matters
  - 7. Credentialing Matters
  - 8. Practice Matters
  - 9. Legislative and Policy Matters
  - 10. Administrative Rule Matters
  - 11. Liaison Reports
  - 12. Board Liaison Training and Appointment of Mentors
  - 13. Informational Items
  - 14. Division of Legal Services and Compliance (DLSC) Matters
  - 15. Presentations of Petitions for Summary Suspension
  - 16. Petitions for Designation of Hearing Examiner
  - 17. Presentation of Stipulations, Final Decisions and Orders
  - 18. Presentation of Proposed Final Decisions and Orders
  - 19. Presentation of Interim Orders
  - 20. Petitions for Re-Hearing
  - 21. Petitions for Assessments
  - 22. Petitions to Vacate Orders
  - 23. Requests for Disciplinary Proceeding Presentations
  - 24. Motions
  - 25. Petitions
  - 26. Appearances from Requests Received or Renewed
  - 27. Speaking Engagements, Travel, or Public Relation Requests, and Reports

**O. Public Comments**

**CONVENE TO CLOSED SESSION to deliberate on cases following hearing (s. 19.85(1)(a), Stats.); to consider licensure or certification of individuals (s. 19.85(1)(b), Stats.); to consider closing disciplinary investigations with administrative warnings (ss. 19.85(1)(b), and 440.205, Stats.); to consider individual histories or disciplinary data (s. 19.85(1)(f), Stats.); and to confer with legal counsel (s. 19.85(1)(g), Stats.).**

- P. Division of Legal Service and Compliance (DLSC) Matters**
  - 1. **Proposed Stipulations, Final Decisions and Orders**

- a. 18 ACC 020 – Natasha Chambers, Chambers CPA LLC (12-18)
- b. 19 ACC 016 – William Markee (19-25)

Q. Deliberation of Items Added After Preparation of the Agenda

- 1. Education and Examination Matters
- 2. Credentialing Matters
- 3. DLSC Matters
- 4. Monitoring Matters
- 5. Professional Assistance Procedure (PAP) Matters
- 6. Petitions for Summary Suspensions
- 7. Petitions for Designation of Hearing Examiner
- 8. Proposed Stipulations, Final Decisions and Order
- 9. Proposed Interim Orders
- 10. Administrative Warnings
- 11. Review of Administrative Warnings
- 12. Proposed Final Decisions and Orders
- 13. Matters Relating to Costs/Orders Fixing Costs
- 14. Case Closings
- 15. Board Liaison Training
- 16. Petitions for Assessments and Evaluations
- 17. Petitions to Vacate Orders
- 18. Remedial Education Cases
- 19. Motions
- 20. Petitions for Re-Hearing
- 21. Appearances from Requests Received or Renewed

R. Consulting with Legal Counsel

**RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION**

S. Vote on Items Considered or Deliberated Upon in Closed Session if Voting is Appropriate

T. Open Session Items Noticed Above Not Completed in the Initial Open Session

**ADJOURNMENT**

**NEXT MEETING: MARCH 9, 2022**

\*\*\*\*\*  
 MEETINGS AND HEARINGS ARE OPEN TO THE PUBLIC, AND MAY BE CANCELLED WITHOUT NOTICE.

Times listed for meeting items are approximate and depend on the length of discussion and voting. All meetings are held at 4822 Madison Yards Way, Madison, Wisconsin, unless otherwise noted. In order to confirm a meeting or to request a complete copy of the board’s agenda, please call the listed contact person. The board may also consider materials or items filed after the transmission of this notice. Times listed for the commencement of disciplinary hearings may be changed by the examiner for the convenience of the parties. Requests for interpreter services for the deaf or hard of hearing, or other accommodations, are considered upon request by contacting the Affirmative Action Officer, 608-266-2112, or the Meeting Staff at 608-266-5439.

**VIRTUAL/TELECONFERENCE  
ACCOUNTING EXAMINING BOARD  
MEETING MINUTES  
SEPTEMBER 1, 2021**

**PRESENT:** Gerald Denor, Michael Friedman, Robert Misey, Joan Phillips, John Reinemann  
(*arrived at 9:03 a.m.*), David Schlichting, Susan Strautmann

**STAFF:** Brad Wojciechowski, Executive Director; Jon Derenne, Legal Counsel; Sofia Anderson, Administrative Rule Coordinator; Katlin Schwartz, Bureau Assistant; Kimberly Wood, Program Assistant Supervisor-Adv.; and other DSPS Staff

**CALL TO ORDER**

Michael Friedman, Chairperson, called the meeting to order at 9:01 a.m. A quorum of six (6) members was confirmed.

**ADOPTION OF AGENDA**

**MOTION:** Gerald Denor moved, seconded by Joan Phillips, to adopt the Agenda as published. Motion carried unanimously.

**APPROVAL OF MINUTES OF JUNE 9, 2021**

**MOTION:** Robert Misey moved, seconded by Joan Phillips, to approve the minutes of June 9, 2021 as published. Motion carried unanimously.

(*John Reinemann arrived at 9:03 a.m.*)

**ADMINISTRATIVE RULE MATTERS**

**CR 20-041 (Accy 2), Relating to Requirements for Certification**

**MOTION:** Michael Friedman moved, seconded by Gerald Denor, to approve the Adoption Order for Clearinghouse Rule CR 20-041 relating to requirements for certification. Motion carried unanimously.

**CR 21-013 (Accy 2), Relating to Examination Completion Deadline**

**MOTION:** Gerald Denor moved, seconded by David Schlichting, to authorize the Chairperson to approve the Adoption Order for Clearinghouse Rule CR 21-013 relating to examination completion deadline once it is ready for approval. Motion carried unanimously.

**Extension Status – EmR 2113, Accy 2, Relating to Uniform CPA Examination Deadline**

**MOTION:** Gerald Denor moved, seconded by Joan Phillips, to delegate authority to the Chairperson to approve the request for a second extension of EmR

2113 (Accy 2) relating to the Uniform CPA Examination Deadline, to expire 12/31/2021. Motion carried unanimously.

### **CREDENTIALING MATTERS**

#### **Certified Public Accountants Certified and Licensed Since the Last Review Meeting**

**MOTION:** David Schlichting moved, seconded by John Reinemann, to accept all certified public accountants that have been certified and licensed since the last Board meeting. Motion carried unanimously.

#### **Firms Licensed Since the Last Review Meeting**

**MOTION:** Michael Friedman moved, seconded by Gerald Denor, to accept all public accounting firms that have been licensed since the last Board meeting. Motion carried unanimously.

### **SPEAKING ENGAGEMENTS, TRAVEL, OR PUBLIC RELATION REQUESTS, AND REPORTS**

#### **Consideration of Attendance: 2021 NASBA Annual Meeting – October 31-November 3, 2021 – San Diego**

**MOTION:** Joan Phillips moved, seconded by John Reinemann, to designate Michael Friedman, as the Board's delegate, and to authorize Gerald Denor to attend the 114<sup>th</sup> NASBA Annual Meeting, on the Boards behalf, on October 31, 2021 – November 3, 2021 in San Diego, CA and to authorize travel/attendance. Motion carried unanimously.

### **CLOSED SESSION**

**MOTION:** Michael Friedman moved, seconded by Joan Phillips, to convene to closed session to deliberate on cases following hearing (s. 19.85(1)(a), Stats.); to consider licensure or certification of individuals (s. 19.85(1)(b), Stats.); to consider closing disciplinary investigations with administrative warnings (ss. 19.85 (1)(b), and 440.205, Stats.); to consider individual histories or disciplinary data (s. 19.85 (1)(f), Stats.); and to confer with legal counsel (s. 19.85(1)(g), Stats.). Michael Friedman, Chairperson, read the language of the motion. The vote of each member was ascertained by voice vote. Roll Call Vote: Gerald Denor-yes; Michael Friedman-yes; Robert Misey-yes; Joan Phillips-yes; John Reinemann-yes; David Schlichting-yes; and Susan Strautmann-yes. Motion carried unanimously.

The meeting convened to Closed Session at 9:56 a.m.

### **DIVISION OF LEGAL SERVICES AND COMPLIANCE (DLSC) MATTERS**

#### **Proposed Stipulations, Final Decisions and Orders**

**MOTION:** David Schlichting moved, seconded by Susan Strautmann, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings of the following cases:

1. 18 ACC 012 – Oliver Plunkett, Oliver Plunkett SC
2. 21 ACC 002 – Dennis J. Wisner

Motion carried unanimously.

### **RECONVENE TO OPEN SESSION**

**MOTION:** Gerald Denor moved, seconded by Joan Phillips, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 10:07 a.m.

### **VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION**

**MOTION:** Michael Friedman moved, seconded by Susan Strautmann, to affirm all motions made and votes taken in closed session. Motion carried unanimously.

*(Be advised that any recusals or abstentions reflected in the closed session motions stand for the purposes of the affirmation vote.)*

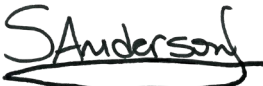
### **ADJOURNMENT**

**MOTION:** Robert Misey moved, seconded by Joan Phillips, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 10:15 a.m.

**State of Wisconsin  
Department of Safety & Professional Services**

**AGENDA REQUEST FORM**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                               |                                                                                                                                                                                    |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>1) Name and title of person submitting the request:</b><br>Sofia Anderson, Administrative Rules Coordinator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                               | <b>2) Date when request submitted:</b><br>11/18/21<br>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting |  |
| <b>3) Name of Board, Committee, Council, Sections:</b><br>Accounting Examining Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                               |                                                                                                                                                                                    |  |
| <b>4) Meeting Date:</b><br>December 1, 2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>5) Attachments:</b><br><input checked="" type="checkbox"/> Yes<br><input type="checkbox"/> No                                                                                                                              | <b>6) How should the item be titled on the agenda page?</b><br>Administrative Rules Matters – Discussion and Consideration<br>1. Pending and Possible Rulemaking Projects          |  |
| <b>7) Place Item in:</b><br><input checked="" type="checkbox"/> Open Session<br><input type="checkbox"/> Closed Session                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>8) Is an appearance before the Board being scheduled?</b> <i>(If yes, please complete <a href="#">Appearance Request</a> for Non-DSPS Staff)</i><br><input type="checkbox"/> Yes<br><input checked="" type="checkbox"/> No | <b>9) Name of Case Advisor(s), if required:</b><br>N/A                                                                                                                             |  |
| <b>10) Describe the issue and action that should be addressed:</b><br>Attachments:<br>1. Accounting Rules Chart                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                               |                                                                                                                                                                                    |  |
| <b>11) Authorization</b><br><div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="text-align: center;"> <br/> <hr/>                 Signature of person making this request             </div> <div style="text-align: center;">                 11/18/21<br/> <hr/>                 Date             </div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 10px;"> <div style="width: 60%;">Supervisor (if required)</div> <div style="width: 35%;">Date</div> </div> <hr/> Executive Director signature (indicates approval to add post agenda deadline item to agenda)    Date |                                                                                                                                                                                                                               |                                                                                                                                                                                    |  |
| <b>Directions for including supporting documents:</b><br>1. This form should be attached to any documents submitted to the agenda.<br>2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director.<br>3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                               |                                                                                                                                                                                    |  |

**Accounting Examining Board  
Rule Projects (updated 11/17/21)**

| Clearinghouse Rule Number | Scope # | Scope Expiration | Code Chapter Affected | Relating clause                                        | Current Stage                                                                                                                                             | Next Step                         |
|---------------------------|---------|------------------|-----------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| EmR 2113                  | 035-21  | 9/29/2023        | Accy 2                | Uniform CPA Examination Deadline                       | Rule effective until 12/01/21. Second extension letter sent to Legislature on 10/26/21. Request specified for the extension to be until exactly 12/31/21. | Pending Legislature notification. |
| 21-013                    | 154-20  | 6/21/2023        | Accy 2                | CPA Examination Completion Deadline                    | Chair signed Adoption Order on 10/06/21. Submitted to LRB for publication on 10/06/21. <b>Rule will be effective on 1/1/22.</b>                           | N/A                               |
| 20-041                    | 112-20  | 2/17/2023        | Accy 2                | Education required for certification and examinations. | Adoption Order signed and submitted to LRB on 9/1/21. <b>Publication in October. Rule effective on 11/1/21.</b>                                           | N/A                               |



**State of Wisconsin  
Department of Safety & Professional Services**

**AGENDA REQUEST FORM**

|                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                              |                                                                                                                                                                                                                      |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 1) Name and Title of Person Submitting the Request:<br><br><b>James Kuehn, LPPA</b>                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                              | 2) Date When Request Submitted:<br><b>11/23/21</b><br><small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>                    |  |
| 3) Name of Board, Committee, Council, Sections:<br>Accounting Examining Board                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                              |                                                                                                                                                                                                                      |  |
| 4) Meeting Date:<br><b>12/1/21</b>                                                                                                                                                                                                                                                                                                                                                         | 5) Attachments:<br><input checked="" type="checkbox"/> Yes<br><input type="checkbox"/> No                                                                                    | 6) How should the item be titled on the agenda page?<br><br>Credentialing Matters<br>1. Certified Public Accountants Certified and Licensed Since Last Review Meeting<br>2. Firms Licensed Since Last Review Meeting |  |
| 7) Place Item in:<br><input checked="" type="checkbox"/> Open Session<br><input type="checkbox"/> Closed Session                                                                                                                                                                                                                                                                           | 8) Is an appearance before the Board being scheduled?<br><input type="checkbox"/> Yes ( <u>Fill out Board Appearance Request</u> )<br><input checked="" type="checkbox"/> No | 9) Name of Case Advisor(s), if required:                                                                                                                                                                             |  |
| 10) Describe the issue and action that should be addressed:<br><br>Informational – No Action:<br>List of Certified Public Accountants certified and licensed, and firms licensed since last review meeting on 9/1/2021                                                                                                                                                                     |                                                                                                                                                                              |                                                                                                                                                                                                                      |  |
| 11) Signature of person making this request<br>James Kuehn                                                                                                                                                                                                                                                                                                                                 | Authorization                                                                                                                                                                | Date 11/23/2021                                                                                                                                                                                                      |  |
| Supervisor (if required)                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                              | Date                                                                                                                                                                                                                 |  |
| Executive Director signature (indicates approval to add post agenda deadline item to agenda)    Date                                                                                                                                                                                                                                                                                       |                                                                                                                                                                              |                                                                                                                                                                                                                      |  |
| Directions for including supporting documents:<br>1. This form should be attached to any documents submitted to the agenda.<br>2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director.<br>3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting. |                                                                                                                                                                              |                                                                                                                                                                                                                      |  |

A. Certified Public Accountants Certified and Licensed Since Last Review Meeting:

1. 28220-1; Bartelme, Oksana
2. 28221-1; Salutz, Alec
3. 28222-1; Fried, Elizabeth
4. 28223-1; Van Schyndel, Tyler
5. 28224-1; Campbell, Sarah
6. 28225-1; Whitstone, Rachel
7. 28226-1; Hietpas, Alexa
8. 28227-1; De Starkey, Matthew
9. 28228-1; Pamperin, Kirsten
10. 28229-1; Tietjen, Marc
11. 28230-1; Knoeck, Ashley
12. 28231-1; Dittmer, Victoria
13. 28232-1; Stever, Riley
14. 28233-1; Kassube, Shari
15. 28234-1; Wegner, Amanda
16. 28235-1; Brogley, Austin
17. 28236-1; Yatsenko, Dimitri
18. 28237-1; Reisbig, Michelle
19. 28238-1; Hansen, Debra
20. 28239-1; Hermes, Hunter
21. 28240-1; Stuessy, Christopher
22. 28241-1; Mulshine, Andrew
23. 28242-1; Liotta, Alexander
24. 28243-1; Gross, Jacob
25. 28244-1; Armsrtong, Valerie
26. 28245-1; Zielinski, Benjamin
27. 28246-1; Meyer, Lane
28. 28247-1; Seeber, Jacob
29. 28248-1; Connors, Megan
30. 28249-1; Noel, Michael
31. 28250-1; Soyk, Jamie
32. 28251-1; Teal, Samantha
33. 28252-1; Mueller, Derek
34. 28253-1; Hoffman, Samuel
35. 28254-1; Jordan, Kristen
36. 28255-1; Kunde, Samuel
37. 28256-1; Sharapova, Lyaisan
38. 28257-1; Kawula, Kelsey
39. 28258-1; Navratil, Zane
40. 28259-1; Ryan, Madison
41. 28260-1; Kim, Min Hyung
42. 28261-1; Ethington, Molly
43. 28262-1; Boone, Samantha
44. 28263-1; Ciriacks, Joseph
45. 28264-1; Nelson, Michael
46. 28265-1; Kaufmann, Allyson
47. 28266-1; Streff, Lyndsey
48. 28267-1; Stayduhar, Henry
49. 28268-1; Hlava, Megan
50. 28269-1; Ballard, Levi
51. 28270-1; Kulcyk, Nicole
52. 28271-1; Born, Calla
53. 28272-1; Lefaivre, Kevin
54. 28273-1; Neu, John
55. 28274-1; Gagliardi, Emma
56. 28275-1; Staudt, Kyle
57. 28276-1; Cervini, Anthony
58. 28277-1; Golden, Noah
59. 28278-1; Grindel, Jacob
60. 28279-1; Pickel, Jacob
61. 28280-1; Fiorenza, Victoria
62. 28281-1; Burns, Tyler
63. 28282-1; Karls, Joshua
64. 28283-1; Helstern, Thomas
65. 28284-1; Koehler, Timothy
66. 28285-1; Kunz, Trevor
67. 28286-1; Peterson, Sarah
68. 28287-1; Lenhart, Christine
69. 28288-1; Plecas, Kristina
70. 28289-1; Hoo, Alex
71. 28290-1; Soehnlein, Katherine
72. 28291-1; Barrett, Katie
73. 28292-1; Geiger, Megan
74. 28293-1; Dunham, Matthew
75. 28294-1; Matthews, Benjamin
76. 28295-1; Thomas, Raymond
77. 28296-1; Krueger, Joseph
78. 28297-1; Jiang, Bingying
79. 28298-1; McDonald, Wyatt
80. 28299-1; Smerz, Daniel
81. 28300-1; Pekrul, Chad
82. 28301-1; Rapp, Craig
83. 28302-1; Hawkins, Ryan
84. 28303-1; Semrau, Alexis
85. 28304-1; Lettenberger, Ellen
86. 28305-1; Garner, Jamie
87. 28306-1; Nawara, Sarah
88. 28307-1; Raspiller, Jessica
89. 28308-1; Frey, Jacob
90. 28309-1; Klees, Victoria
91. 28310-1; Luib, Courtney
92. 28311-1; Powers, Ariel
93. 28312-1; Laufenberg, Troy
94. 28313-1; Hellenbrand, Alec
95. 28314-1; March, Brady

96. 28315-1; Carviou, Claire  
97. 28316-1; Lehman, Jeffrey  
98. 28317-1; Greuel, Brittany  
99. 28318-1; Fater, Lucas  
100. 28319-1; Wegter, Tyler  
101. 28320-1; Barth, Michael

102. 28321-1; Ullerich, David  
103. 28322-1; De Sio, Patrick  
104. 28323-1; Cvetan, Nathan  
105. 28324-1; Hartzell, Shantel

## 2. Firms Licensed Since Last Review Meeting

1. 1611-3; Skye Accounting, LLC
2. 1612-3; SkyPoint Consulting
3. 1613-3; Peaceful Returns LLC
4. 1616-3; Collins Tax & Financial Services LLC