

## National Association of State Board's of Accountancy (NASBA) Committee Appointments

**Bobby Creech** has been appointed chair of the NASBA Ethics & Strategic Professional Issues Committee for 2010-2011. The committee monitors and evaluates the issues of AICPA's PEEC, to harmonize ethics standards of state boards with other regulatory bodies. The Committee also promotes the development and adoption of UAA ethics provisions uniformly among the states, and shares with state boards emerging ethics and other professional issues. Creech also is a member of the NASBA Nominating Committee for 2010-2011.

**Mark Hobbs**, has been appointed vice chair of the Communication Committee for 2010-2011. The committee will develop and promote innovative and unique programs and methods for communications by state boards of accountancy and NASBA with other agencies, consumers, the CPA profession and legislative bodies.

**Gary Forte** has been appointed Board member of the Enforcement Resource Committee for 2010-2011. The committee assesses and provides resource support to state boards in enforcement matters, including discovery, investigations, expert witness sourcing, etc. He also is a member of the Ethics & Strategic Professional Issues Committee for 2010-2011.

**Donald Burkett**, has been appointed Middle Atlantic Regional Director for 2010-2011. He also is chair of the Relations with Member Boards committee which provides for the exchange of information and ongoing communications between NASBA and its member boards. In coordination with NASBA officers, he will visit state boards in respective regions to identify issues, obtain input and report on NASBA and other state boards' activities. Burkett also will help identify issues for regional meetings and recommend sites and alignments.

Board Administrator Doris Cubitt has been appointed to the Compliance Assurance Committee for 2010-2011. The committee will explore, develop and implement opportunities for state boards to become involved in standard setting and oversight of mandatory compliance assurance review programs, and develop and implement a plan for a compliance assurance review program.

## CPA Oath Ceremony

For the past two years, the Board has partnered with the South Carolina Association of Certified Public Accountants to host the CPA Oath Ceremony. The Oath Ceremony is held twice a year in conjunction with SCACPAs CPA Day at the State House in the spring and at their annual meeting in the Fall. The ceremony has been a great success. It is a culmination in the long journey to becoming CPAs. As you are reading this, another group has just taken their Oath as newly licensed CPAs. If you have not attended a ceremony, plan to attend one in the future and show your support to those joining the profession.

### BOARD MEMBERS:

Bobby R. Creech, Jr, CPA, Chair  
Mark T. Hobbs, CPA, Vice Chair  
Anthony A. Callander, CPA, Secretary  
Wendell E. Lunsford, Accounting Practitioner  
Malane Pike, Esq  
Gary F. Forte  
Robert M. Baldwin, CPA  
Donald H. Burkett, CPA  
Vacant

[Doris E. Cubitt](#), CPA, Administrator  
[Michael Teague](#), Administrative Assistant  
[Jeanie Rose](#), Administrative Specialist  
[Amy Holleman](#), Administrative Specialist  
[Tiear Williams](#), Administrative Specialist

Steve Freshly, Investigative Supervisor  
Todd Bond, Staff Investigator  
Jim Holloway, CPA, Investigative Consultant  
Austin Sheheen, Investigative Review  
Committee Chairman

For license renewal questions please contact:  
[Annette Disher](#), Office of Licensure & Renewal  
Unit (803) 896-4504

### S.C. Board of Accountancy

PO Box 11329

Columbia, SC 29211-1329

Fax: (803) 896-4554

E-mail: <mailto:accthelp@llr.sc.gov>  
<http://www.llr.state.sc.us/pol/accountancy>

## Renewal of License and Firm Registration

Certified Public Accountants, Public Accountants and Accounting Practitioners licenses including Firm Registrations are due for renewal by January 31, 2011. The renewal continues to be for a two-year cycle. Fees for individual licenses are \$160 and firm registrations will be \$100. Remember, these fees are for two-year renewals. Renewal reminders should be mailed in October.

### Firm Registrations

A reminder to all “Sole Practitioners” or anyone who provides accounting services apart from their normal day-to-day duties; **REGISTER AS A FIRM!** We are still experiencing the, “I didn’t know I needed to” answers. If you are holding yourself out to be, signing as a CPA on tax returns, doing work out of your car, home after hours at work, storage unit, then by law you must **REGISTER AS A FIRM!** If you are changing jobs and used to be in industry, working in a school district or university, and are now going to be practicing accounting on your own, **REGISTER AS A FIRM!** If you register upfront, you will avoid unlicensed practice fees. If you are not sure about your status, contact the Board office.

### Once You Start a Peer Review You Must Finish

If your firm has provided attest services for only one or two clients and has had a Peer Review with some sort of corrective action and you now decide not to continue providing attest service, keep in mind that the firm must respond and correct the deficiencies before they can drop from the Peer Review program. If a firm does not respond to the Peer Review findings, the Board may take action against the firm, which may ultimately affect the firms’ renewal.

### Passing the CPA Exam Does Not Mean You Are Licensed



Each state has its own set of laws and regulations that must be followed before you can place CPA after your name. Here are South Carolinas requirements:

- A total of 150 semester hours; 36 semester hours in Accounting courses and 36 hours in business courses.
- Must have one year of experience under the direct supervision of an active U.S.- licensed CPA.
- Complete the Professional Ethics: The AICPA’s Comprehensive Course with a score of 90 or better.
- Complete and submit with payment the Licensing Application after Exam.
- Complete and submit the S.C. Certificate of Experience and Statement of Work; both have to be signed

by supervisor.

If you voluntarily turn in your wall certificate, let your license lapse or have your license revoked, you can no longer use those coveted initials “CPA”. The only way to use CPA is to reinstate your license.

### Continuing Professional Education



Forty hours of CPE are still required to be completed in each calendar year (January 1 through December 31) and reported when you renew. All Self-Study CPE must be Quality Assurance Services approved. As a reminder the Board does not pre-approve or deny any CPE courses. CPE requirements can be found in Regulation 1-08.

Follow this link to locate QAS Self-Study courses: <https://qas.nasbatools.com/>

Click on the **QAS Sponsor Listing** tab at the top right corner. There are more than 40 sponsors with QAS-approved courses. Each sponsor on this page has a link to the courses that are approved.

### Firm Reinstatement Policy

Firms that failed to renew their firm registrations by the January 31<sup>st</sup> deadline and continued to practice after the registration had lapsed must follow the directions below. Any subsequent lapses may result in increasing fines and penalties:

To continue to practice in South Carolina, you must:

- Sign a Consent Agreement acknowledging the period of unlicensed practice
- Pay a \$500 fine
- Complete an In-State Firm Registration (Form 2115)
- Pay a \$50 current registration fee

If you continue to practice after notification that your registration is lapsed, you will be charged with unlicensed practice and may be subject to a fine of up to \$10,000.

## Mobility

The Board adopted Mobility in June 2008, which allows those individuals whose principal place of business is outside of South Carolina and are licensed as a CPA by any of the Substantially Equivalent U.S. jurisdictions (See chart below to verify which jurisdictions are SE or follow these links to NASBA's web site [NASBA list of SE jurisdictions](#) or [NASBA Mobility Page](#)), to provide the following services without being issued a South Carolina license:

AK	GA	MA	NE	RI	WV
AL	GU	MD	NH	SC	WY
AR	HI	ME	NJ	SD	
AZ	IA	MI	NM	TN	
CA	ID	MN	NV	TX	
CNMI	IL		NY	UT	
CT	IN	MS	OH	VA	
DC	KS	MT	OK	VT	
DE	KY	NC	OR	WA	
FL	LA	ND	PA	WI	

CNMI – Commonwealth of the Northern Mariana Islands

GU – Guam

- The individuals performing the services below must do so through a firm that has obtained an Out-of-State Firm Registration (AFO) issued under Section 40-2-40.
  - Perform a financial statement audit or other engagement in accordance with the Statements on Auditing Standards;
  - Perform an examination of prospective financial information to be performed in accordance with the Statements on Standard for Attestation Engagements; or
  - Perform an engagement in accordance with Public Company Accounting Oversight Board Auditing Standards.
- All other services can be performed without being licensed or registered.

By providing services to S.C. clients, the licensee is consenting to:

- Personal and subject matter jurisdiction and all disciplinary authority of the South Carolina Board of Accountancy;
- Comply with the provisions of Section 40-2-245 and regulations;
- Cease offering or rendering professional services in South Carolina individually and on behalf of a firm in the event the license or permit to practice from the state of the individual's principal place of business is no longer valid; and
- To have an administrative notice of hearing served on the Board in the individual's principal state of business in any action or proceeding by the S.C. Board of Accountancy against the licensee.

South Carolina licensees who are offering or rendering services or using his or her CPA title in other jurisdictions, are subject to disciplinary action in South Carolina for an act committed in another jurisdiction for which the licensee would be subject to discipline for an act committed in that jurisdiction. The South Carolina Board will also investigate any complaint made by any other jurisdictions' board of accountancy.

## Volunteers Needed To Assist In Developing IFRS Questions for CPA Exam

The AICPA Examinations Team is seeking professionals with solid skills and knowledge in International Financial Reporting Standards to review multiple choice questions (MCQs) on IFRS for the CPA Exam. This opportunity presents a unique way for CPAs to network with other IFRS experts and contribute to the profession.

To qualify, volunteers must have a current CPA license (or comparable internationally recognized credential, such as the Chartered Accountant (CA) designation), a minimum of three years of experience as a licensed professional, **and** expertise in the application of

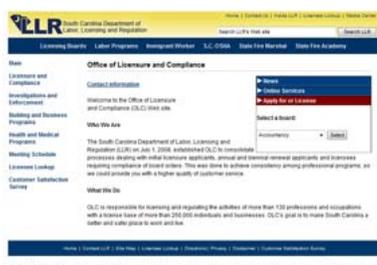
IFRS. In addition, any of the following types of experience are highly desirable: supervision of entry-level CPAs, familiarity with the workplace responsibilities of entry-level CPAs, or teaching/instructing students or professionals on the proper application of IFRS.

Volunteers may *not* be affiliated with any CPA Examination review course.

The next IFRS Review Workshop will be held in the AICPA offices in New York City on Aug. 20 – 21 (9 a.m. to 5 p.m., ET, each day). Additional workshops (both to develop and review MCQs) will be organized throughout 2009 and 2010 (dates and locations to be announced in the future).

A short presentation at the beginning of each workshop will provide an overview of the CPA Exam and instruction on the MCQ review process. To apply, send a résumé or curriculum vitae to [rwarias@aicpa.org](mailto:rwarias@aicpa.org).

## Watch South Carolina Board of Accountancy Meetings Live Online!



If you would like to see the Board in action, you may watch their meetings live online by going to the Board Information section of our website and clicking on the "[View Live Board Meetings](#)" link and then clicking on the Accountancy Board. You may also watch archived meetings there or listen to the audio.

## Calendar of Events

MAY 2010	
	TESTING WINDOW
6	Board Meeting Room 108
10	State Holiday - Closed
12-13	Audit Review
31	Memorial Day - Closed
JUNE 2010	
	NON-TESTING MONTH
24	Board Meeting Room 108
9-12	NASBA Eastern Regional Meeting – Charleston, SC
JULY 2010	
	TESTING WINDOW
5	Independence Day Observed - Closed

Unless otherwise noted, all Board meetings start at 9 a.m. Requests to appear before the Board, together with all related documentations, must be in writing and submitted at least 10 business days before the meeting. Written requests should be sent to S.C. Board of Accountancy, PO Box 11329, Columbia SC 29211.

### THE INTERNATIONAL ACCOUNTING STANDARDS BOARD (IASB) AND U.S. FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) PUBLISHED FOR PUBLIC COMMENT AN EXPOSURE DRAFT ON THE REPORTING ENTITY CONCEPT.

The proposals form part of a joint project to develop a common and improved conceptual framework that provides the basis for developing future accounting standards. Comments on the exposure draft are invited by July 16, 2010.

Access the document online:

- To access the exposure draft "Conceptual Framework for Financial Reporting: The Reporting Entity" visit the "Open to comment" section on [www.iasb.org](http://www.iasb.org).

- If you are an eIFRS/Comprehensive subscriber, you can view the document in the "Latest Additions" section of the secure eIFRS online area. (You will be required to provide your login details).

Print copies of the document:

Printed copies can be purchased from the IASC Foundation's online shop at: <http://buy.iasb.org> Comprehensive subscribers will receive their printed copies soon.

## Moving, New Email Addresses?

If you have moved, changed your phone number, kicked your internet provider to the curb; please let us know your new contact information by either email or by dropping a letter to our offices.



[accthelp@llr.sc.gov](mailto:accthelp@llr.sc.gov)

South Carolina Department of Labor Licensing & Regulation  
Board of Accountancy  
PO Box 11329  
Columbia SC 29211

Individuals changing their name will need to include a copy of the court document changing it.

Resident Managers have the responsibility to inform the Board of any changes regarding their firms' information within 30 days of the action.

## All Employers Must Comply with S.C. Immigration Act by July 1, 2010

The "South Carolina Illegal Immigration Reform Act" that was signed into law by Governor Mark Sanford on June 4, 2008 will soon be applicable to all businesses in South Carolina regardless of the number of employees.



Compliance with this law began July 1, 2009, for private employers who employ 100 or more employees. For private employers who employ less than 100 employees, the compliance date is July 1, 2010.

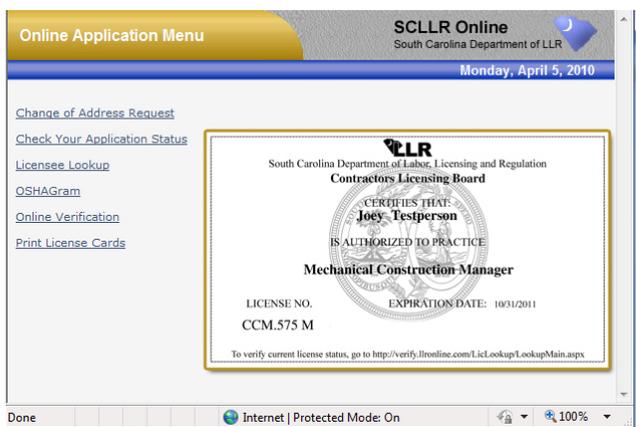
The law requires all employers to verify the legal status of new employees and prohibits employment of any worker who is not legally in this country and authorized to work. The South Carolina Department of Labor, Licensing and Regulation's Office of Immigrant Worker Compliance is charged with investigating complaints and conducting random audits of private employers to assure compliance. Failure to comply can result in severe monetary penalties and revocation of an employer's right to operate their business.

During the first year, LLR investigators found that most large employers (more than 100 workers) were in compliance with the law. When violations were found they generally were because

- employers who were using E-Verify to verify their employees, did not do so within the five-day timeframe required by the law.
- employers who were using driver's licenses to verify employees, did so using a driver's license from a state not on the approved list.

For more information on the law, visit [www.llronline.com/immigration/](http://www.llronline.com/immigration/).

## Wallet Cards are Available for LLR Licensees



The S.C. Department of Labor, Licensing and Regulation (LLR) has heard from many licensees that they would like a wallet card identifying them as licensed in their chosen occupation or profession, and we listened.

Licensees now have the capability through LLR's Website to download and print a wallet card as a courtesy. The cards can be printed from your printer at your convenience, and you will need Adobe Reader installed on your PC to view and print the card. For best results, use card stock instead of copy paper to print a more durable card.

### Instructions to Print Your Wallet Card

- Go to <https://verify.llronline.com>.
- Click on the “Print License Card” link on the left of the screen.
- Login with your username and password or last five digits of SSN and last name/company name.
- Click Login.
- A list of all active licenses will appear on screen.
- Click the PDF icon to the right for the license you want to print.
- The wallet card will open in a new Adobe Reader window.
- Print the wallet card.
- Logout.

**TOTAL NUMBER OF LICENSEES AND REGISTRATIONS AS OF 4/20/2010**

Type License/Registration	Active
Accounting Firm In State	1238
Accounting Firm Out Of State	530
Accounting Practitioner	122
Accounting Practitioner Emeritus	2
Certified Public Accountant	5550
Certified Public Accountant Emeritus	142
Public Accountant	15
<b>Total Licensees</b>	<b>7599</b>

**LAPSED FIRMS (DID NOT RENEW BY JANUARY 31, 2009)**

AFI . 1196	CARROLL D SOLESBEE, CPA PA	SPARTANBURG	SC
AFI . 1281	M SUE BURGESS, CPA PC	CHARLESTON	SC
AFI . 1379	CRAWFORD J HAMMETT, CPA	INMAN	SC
AFI . 1462	C B LIVINGSTON, CPA	ORANGEBURG	SC
AFI . 1604	JAMES J STRAUSS	NORTH CHARLESTON	SC
AFI . 1975	D BRADLEE HODSON, CPA	ISLE OF PALMS	SC
AFI . 2003	GARRY FREEMAN, CPA PA	WALHALLA	SC
AFI . 2167	E P RILEYACCOUNTING	GREENVILLE	SC
AFI . 2273	MIKE MCCARTHY, CPA	ORANGEBURG	SC
AFI . 2290	THERON H. PEACE, CPA	LEXINGTON	SC
AFI . 2547	DENHAM & GASKINS, LLC	FLORENCE	SC
AFI . 2568	THE SNYDER FIRM, PA	COLUMBIA	SC
AFI . 2632	ROSE DELAY, CPA, PC	ISLE OF PALMS	SC

**LAPSED LICENSEES (DID NOT RENEW BY JANUARY 31, 2009)**

AP . 61	GARY	ATHEY	VOLUNTARY SURRENDERED	SUMMERTON	SC
AP . 578	STEPHEN	HILL	LAPSED	COLUMBIA	SC
AP . 580	BURTON	HODGES	VOLUNTARY SURRENDERED	MT PLEASANT	SC
AP . 544	MARLENE	REEVES	VOLUNTARY SURRENDERED	PIEDMONT	SC
AP . 266	EDWARD	RILEY	LAPSED	GREENVILLE	SC
AP . 103	JAMES	STRAUSS	LAPSED	N CHARLESTON	SC
AP . 542	DONNA	TRAXLER	LAPSED	SAINT GEORGE	SC
CPA . 6909	JAMES	ALLEGRETTI	VOLUNTARY SURRENDERED	SAINT JOHN	IN
CPA . 5984	ANTHONY	ALLISON	VOLUNTARY SURRENDERED	SOUTH BEND	IN

CPA . 848	ALBERT	BABINEC	LAPSED	COLUMBIA	SC
CPA . 3016	SHARON	BALDWIN	LAPSED	FRANKLIN	TN
CPA . 2865	ROGER	BARTLETT	LAPSED	KINGWOOD	WV
CPA . 6292	VISHNU	BATTULA	LAPSED	GRAND PRAIRIE	TX
CPA . 5978	KIMBERLEY	BEECHER	LAPSED	CONCORD	NC
CPA . 6405	REBEKAH	BRANHAM	LAPSED	CAMDEN	SC
CPA . 6522	ANNA MARTIN	BRYSON	LAPSED	IRMO	SC
	D				
CPA . 7106	BISHOP	BULLOCK	VOLUNTARY SURRENDERED	SAINT JOSEPH	MI
CPA . 1458	MARY	BURGESS	LAPSED	CHARLESTON	SC
CPA . 1669	MARK	CANNON	VOLUNTARY SURRENDERED	COLUMBIA	SC
CPA . 7095	JOHN	CARELLI	LAPSED	APOPKA	FL
CPA . 1057	GLENN	CAREW	LAPSED	LAS VEGAS	NV
CPA . 6138	PAUL	CARMOSINO	VOLUNTARY SURRENDERED	CUMMING	GA
CPA . 2635	CONNIE	CARPENTER	VOLUNTARY SURRENDERED	AIKEN	SC
CPA . 1619	MARGARET	CLAYTON	VOLUNTARY SURRENDERED	GREENVILLE	SC
CPA . 4187	WILLIAM	COCHRAN JR	LAPSED	HOLMES	NY
CPA . 2106	DAVID	DEBERNARD	LAPSED	HARTSVILLE	SC
CPA . 2142	CAROLYN	DENNIS	LAPSED	SPARTANBURG	SC
CPA . 6813	KENNETH	DIXON	VOLUNTARY SURRENDERED	LONG GROVE	IL
CPA . 1221	DAVID	DUVALL	VOLUNTARY SURRENDERED	AYNOR	SC
CPA . 6973	ELIZABETH	FINCH	LAPSED	AUGUSTA	GA
CPA . 7299	JAMES	FORTSON	LAPSED	LEXINGTON	NC
CPA . 6611	CHRISTOPHER	FREDERICK	LAPSED	HUNTERSVILLE	NC
CPA . 5658	SABRINA	GIBB	VOLUNTARY SURRENDERED	OTTAWA	ON
CPA . 2992	WALLACE	HARRIS	LAPSED	SIMPSONVILLE	SC
CPA . 7096	JACQUELYNN	HARRIS	VOLUNTARY SURRENDERED	YORKTOWN	VA
CPA . 5164	MARJORIE	HENDERSON	VOLUNTARY SURRENDERED	LEXINGTON	SC
CPA . 4635	S	HENDLER	LAPSED	CHARLESTON	SC
CPA . 3316	CHRISANN	HENSLEY	LAPSED	HILTON HEAD	SC
CPA . 1851	RANDOLPH	HEPWORTH	VOLUNTARY SURRENDERED	COLUMBIA	SC
CPA . 7110	AMY	HILLIARD	LAPSED	RALEIGH	NC
CPA . 5622	WESLEY	HOLDER	LAPSED	TRAVELERS REST	SC
CPA . 1965	ROBERT	HOPPE	VOLUNTARY SURRENDERED	CHARLOTTE	NC
CPA . 7006	KAREN	HORNICK	LAPSED	ALBUQUERQUE	NM
CPA . 5856	BARBARA	JACKSON	LAPSED	TAYLORS	SC
CPA . 7331	NATALIA	JADDAOUI	LAPSED	LAKE WORTH	FL
CPA . 6897	GARY	JENKINS	LAPSED	WEST PALM	FL
				BEACH	
CPA . 7603	CAROL	JONES	LAPSED	MURRELLS INLET	SC
CPA . 4598	WILLIAM	JONES	VOLUNTARY SURRENDERED	ST. SIMONS	GA
				ISLAND	
CPA . 6862	INCHEOL	KIM	VOLUNTARY SURRENDERED	WEST DUNDEE	IL
CPA . 7507	JONATHAN	KIM	LAPSED	PALATINE	IL
CPA . 3608	KATHERINE	LEFKOWITZ	LAPSED	GREER	SC
CPA . 930	CLYDE	LIVINGSTON	LAPSED	ORANGEBURG	SC
CPA . 5195	KEVIN	MACDONALD	LAPSED	GREER	SC
CPA . 6117	YVONNE	MAZARREDO	LAPSED	PORT ST LUCIE	FL
CPA . 6839	MICHAEL	MCCARTHY	LAPSED	ORANGEBURG	SC
CPA . 6864	STEPHEN	MCDANIEL	LAPSED	TAMPA	FL
CPA . 408	ROBERT	MCJUNKIN	VOLUNTARY SURRENDERED	ARLINGTON	VA

CPA . 6056	MARK	MIDKIFF	LAPSED	PENSACOLA	FL
CPA . 7333	P	MILANO	VOLUNTARY SURRENDERED	CHARLOTTE	NC
CPA . 6249	DENNIS	MOORS	LAPSED	FORT MILL	SC
CPA . 4642	TIMOTHY	MORGAN	VOLUNTARY SURRENDERED	WASHINGTON	DC
CPA . 5971	BARBARA	MORGE	VOLUNTARY SURRENDERED	LEBANON	TN
CPA . 6665	JOHN	MURPHY	LAPSED	TWIN FALLS	ID
CPA . 4340	MAE	PARCEL	VOLUNTARY SURRENDERED	N AUGUSTA	SC
CPA . 487	RICHARD	PARROTT	VOLUNTARY SURRENDERED	GREENVILLE	SC
CPA . 340	THERON	PEACE	LAPSED	LEXINGTON	SC
CPA . 6948	DONNA	PIERCE	LAPSED	BOONE	NC
CPA . 4939	PHILIP	PIROVITZ	VOLUNTARY SURRENDERED	SIMPSONVILLE	SC
CPA . 2352	JAMES	REA	VOLUNTARY SURRENDERED	LEXINGTON	SC
CPA . 5171	CYNTHIA	RICHARDSON	LAPSED	ROCK HILL	SC
CPA . 3664	CYNTHIA	RICKENBAKER	LAPSED	MT PLEASANT	SC
CPA . 6669	GLENN	SASLOW	VOLUNTARY URRENDERED	AVON	CT
CPA . 2750	GERALD	SAULS	LAPSED	BEAUFORT	SC
CPA . 7444	AMBER	SMITH	LAPSED	PARKER	CO
CPA . 1682	CARROLL	SOLESBEE	LAPSED	SPARTANBURG	SC
CPA . 1969	ROBERT	SPEER	VOLUNTARY SURRENDERED	ABBEVILLE	SC
CPA . 4861	CHRISTOPHE	SWANSON	VOLUNTARY SURRENDERED	WAYZATA	MN
	R				
CPA . 2724	JOHN	THOMAS	LAPSED	ROEBUCK	SC
CPA . 4946	MIRANDA	WALKER	VOLUNTARY SURRENDERED	PENDLETON	SC
CPA . 145	JOSEPH	WHITMIRE	LAPSED	COLUMBIA	SC
CPA . 2391	NANCY	WILLMS	VOLUNTARY SURRENDERED	ISLE OF PALMS	SC
CPA . 3870	WILLIAM	WOODWARD	LAPSED	MARTINEZ	GA
CPA . 7459	DAVID	YARBOROUGH	VOLUNTARY SURRENDERED	CHARLOTTE	NC
CPA . 5000	SANDRA	YARNALL	LAPSED	RALEIGH	NC
CPA . 6697	TERI	ZELLER	VOLUNTARY SURRENDERED	DENVER	CO
CPA . 6996	HENRY	ZIGTEMA	LAPSED	CUMMING	GA
CPA . 506	SAMUEL	ZIMMERMAN	LAPSED	GREENWOOD	SC
PA . 256	THOMAS	GARRETT	VOLUNTARY SURRENDERED	MULLINS	SC
PA . 95	JOSEPH	USATINE	VOLUNTARY SURRENDERED	THE DALLES	OR

## In Memoriam

CPA	3308	Nancy	H	Boozer
CPA	3066	Edward	Ashley	Bush
CPA	4184	John	Troy	Carpenter
CPA	468	Byron	Henry	Coffin
PA	15	Frank	B	David
CPA	384	Joe	F	Dean
CPA	5689	Roger	A	Haenggi
CPA	511	James	Edward	Haller
CPA	2560	Claude	E	Harris
CPA	392	Gerald	D	Harris

CPA	788	Wesley	Finklea	Jones
CPA	2760	Margaret	A	Lewis
CPA	931	James	Thomas	Lowery
CPA	3037	Richard	B	Mikell
CPA	1777	James	Henry	Nicksa
CPA	312	Robert	Ellison	Rogers
CPA	1350	Frank	William	Ruddy
CPA	4887	Norman	Conrad	Seguin
CPA	756	Samuel	Ludie	Watkins
CPA	1188	Gail	Wilie	Whitmire

## Exam Results and Stats