

THE Balance SHEET

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Fall 2013



NEW BOARD MEMBERS APPOINTED BY GOVERNOR

Dr. Charlene P. Spiceland of Memphis was appointed by Tennessee Governor Bill Haslam to serve a three-year term on the Tennessee Board of Accountancy through June 30, 2016. Dr.



Spiceland is an accounting professor at the University of Memphis, where she earned her Ph.D. in May 2013. Prior to teaching, she served as chief financial officer of EFS Transportation, a division of First Data Corporation. She previously owned and operated Tennessee Moving and Storage Corporation, and served as accounting officer, external reporting and disclosure officer at First Horizon Corporation, where

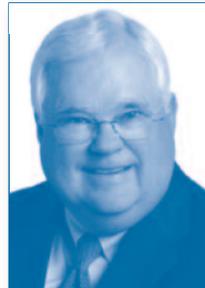
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Bill Blaufuss will begin his third term on the state board as secretary and member of the Board's Executive Committee. He retired as a KPMG partner following 37 years in various capacities, including Nashville Practice Unit Managing Partner and Partner in Charge of the Southeast Public Sector Practice. In retirement Bill performed special assignments for KPMG International regarding its operations outside the US as well as a number of consulting projects including acquisition due diligence, corporate governance and litigation support. He is a director and audit committee chair of



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Casey Stuart will begin his second term on the state board as vice chair and member of the board's Executive Committee. Casey graduated from the University of Tennessee with a Bachelor of Science degree in accounting. He began his public accounting career in 1971 with an international accounting firm and joined Hazlett, Lewis & Bieter, PLLC in 1977. With experience covering many industries and types of business entities, Casey has spent a significant portion of his career serving financial institutions. He is active in serving the community and the accounting profession, and is a partner in the



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Have You Renewed Your License?

It's that time of year again... Thanksgiving, Christmas, and for CPAs, License Renewal Season! Every personal 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

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Rule Changes Which Affect Licensees and Candidates

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

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- TNSBA Rule Changes
- License Renewal Information
- New Licensees

Rule changes...cont.

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 Rulemaking Hearing on 23 May 2013.

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.

License renewal...cont.

numbers ending in 1, 3, 5, 7 or 9 will renew this year.

Everyone due to renew this year should have already received a renewal postcard. Just 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!

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! Remember that if your firm provides attest services the firm must be registered in a Board-approved peer review program before the renewal will be accepted. And just to ensure that everyone is on the same page, compilations ARE an attest function in Tennessee!

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.

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 thirtyseven (37) licenses that are delinquent but which may be renewed on or before December 31, 2013 by payment of the renewal fee and late fee. A list of those delinquent licenses is available elsewhere in this newsletter. Remember, once 31 December 2013 comes

Rule Changes...cont.

(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.

The following rule changes are currently under consideration by the Board.

Adding failure to pay professional privilege tax as required by law as a ground for disciplinary action to Rule 0020-4-.03

Adding a specific penalty for failure to timely complete 2 hour state specific ethics course and other technical requirements to Rule 0020-05-.08

Deleting Rule 0020-5-.08 in its entirety and replacing it with the following language:

(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 0020-5-.07 is granted by the Board."

***This is currently 0020-5-.08(2)
 (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 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 0020-5-.07 is granted by the Board."

***This is currently 0020-5-.08(1)
 (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 under Rule 0020-5 .03 unless an extension of time under 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 0020 5-.07is 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."

***This would replace the language of current Rule 0020-5-.08(3).

The Board of Accountancy does not take changes in its rules lightly. All proposed

changes are thoroughly reviewed by the Board's Law and Rules Committee before reaching the entire Board for a vote. Keep an eye on our website for future rulemaking hearings –we are striving to stay current in an ever-changing environment. This is YOUR profession and it is important that you express your views to the Board and to the Board staff!

License renewal...cont.

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.

Take the time right 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.

Dr. Charlene P. Spiceland...cont.

she headed the group responsible for Sarbanes-Oxley compliance. She also held controller positions at the Memphis Group and Concord EFS. As a professor at the University of Memphis, Dr. Spiceland served as executive assistant to the director of the School of Accountancy, and she has been the recipient of a variety of research, advising and teaching awards, including the College Honors Teacher of the Year Award and the university's highest teaching honor: the University Excellence in Teaching Award.

Casey Stuart...cont.

Chattanooga firm of Mauldin and Jenkins. Casey is a member of the American Institute of Certified Public Accountants, previously serving on the governing council of the AICPA. He is a member and former President of the Tennessee Society of Certified Public Accountants.

Bill Blaufuss...cont.

Genesco (NYSE:GCO) and Truxton Trust and has served in leadership roles for several Nashville community organizations.

State Ethics



The Tennessee State Board of Accountancy has developed an approved State Specific Ethics course which can be presented to groups of licensees without charge. The course is available in a one-hour or two-hour format. If your group or firm of at least 20 licensees is interested in scheduling a presentation of this course, please contact Karen Condon (karen.condon@tn.gov) to set a date. The group or firm will be responsible for securing an appropriate site for the course.

The Board also offers the State-Specific Ethics course as a webinar. Please email Karen Condon or visit www.tn.gov/regboards/tnsba/documents/TNSBASSE.pdf for dates and times. Attendees will be issued an access code for the webinar of their choice. Attendance will be taken throughout the presentation, and those licensees completing the course will receive a certificate of completion for two hours of state-specific ethics. We are limited to 100 attendees per session, so don't delay!

CPE Sponsor Requirements

The Tennessee Board requires all non-exempt CPE Sponsors to have registered with NASBA's National Registry. Verify a sponsor's status and search for CPE courses by visiting <http://www.learningmarket.org/>. Exempt sponsors include universities, government entities, and those firms offering in-house training. If you have questions about a sponsor's status, please contact Karen Condon at karen.condon@tn.gov.

CPE Tracking Option Coming Soon...

The Tennessee State Board of Accountancy, in cooperation with the National Association of State Boards of Accountancy (NASBA), will soon offer a Continuing Professional Education (CPE) tracking tool for Tennessee licensees. This tool will be 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 will use this tool to submit your CPE records to the Board. Though still in the set-up stage, the tool promises to be a convenient and reliable way to keep track of your CPE certificates. The Board will inform licensees of the implementation date and provide instruction for using the tracking tool.

MEET THE STAFF

Patricia Turner is a Nashville native with a background in nursing. She has been with the State for 27 years, and has been with the Board of Accountancy for eleven years. Patricia oversees Firm permits for the Board.

Brenda Demastus has been with the Accountancy Board for sixteen 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.

Kristy Burton is new to the Board of Accountancy Staff as Complaint Coordinator. She has a background in paralegal work and served in the U.S. Army, with six years in Reserves and twelve years in active duty. Kristy lives with her husband and son in Smyrna, TN.

Karen Condon has sixteen years of experience as an Administrative Assistant and has been with the Accountancy Board for two years. She handles issues relating to Continuing Professional

Education. Karen and her husband live in Hermitage, TN.

Sandra Cooper is originally from Flint Michigan and has lived in Tennessee for the past 31 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.

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.

— DISCIPLINARY ACTION REPORT - July 2012-June 2013

JULY 2012

Respondent: W. Edward Souther, Knoxville, TN
 Violation: Unlicensed Practice; Misconduct
 Action: \$2,000 Civil Penalty

Respondent: Titan Financial CPAs, Memphis, TN
 Violation: Failure to Obtain Peer Review
 Action: \$1,000 Civil Penalty

Respondent: Donald R. Abercrombie, Nashville, TN
 Violation: Discreditable Acts
 Action: Suspension

AUGUST 2012

Respondent: James B. Ford, Brentwood, TN
 Violation: Unlicensed Practice
 Action: \$500 Civil Penalty

Respondent: Ericka Hayes, Antioch, TN
 Violation: Unlicensed Practice
 Action: \$1000 Civil Penalty

Respondent: Edgar H. Gee, Jr., Knoxville, TN
 Violation: Failure to File Personal Tax Returns;
 Barred from Practicing before IRS
 Action: \$500 Civil Penalty, Probation

Respondent: Ward's Accounting Service, Ripley, TN
 Violation: Unlicensed Practice
 Action: \$1000 Civil Penalty; Must Remove the Word
 "Accounting" from All Signage

Respondent: C. Michael Adams, Jr., Memphis, TN
 Violation: Unlicensed Practice
 Action: \$1000 Civil Penalty; Must Reinstate License

Respondent: David H. Burkett, Duluth, GA
 Violation: Failure to File Personal Tax Returns
 Action: \$1100 Civil Penalty

Respondent: Robert H. Hankins, Jr., CPA, Spring Hill, TN
 Violation: Providing Services with Expired Firm Permit
 Action: \$500 Civil Penalty

Respondent: Edwin P. Osborne, Morristown, TN
 Violation: Providing Services with Expired Firm Permit,
 Practicing with an Expired CPA License, Failure to
 Obtain Peer Review
 Action: \$4000 Civil Penalty, Revocation of CPA License
 and Firm Permit

Respondent: Wanda Smithson, Leoma, TN
 Violation: Providing Services with a Revoked License
 Action: \$2500 Civil Penalty, Hearing and Investigative
 Costs

Respondent: Lisa Unge, Nashville, TN
 Violation: Providing Services without a License
 Action: \$1000 Civil Penalty, Hearing and Investigative
 Costs

NOVEMBER 2012

Respondent: Robert E. Bell, Springfield, TN
 Violation: Discreditable Acts
 Action: \$110,000 Civil Penalty; \$4,743 Costs; Revocation

DECEMBER 2012

Respondent: Macon J. Dew, Gallatin, TN
 Violation: Conviction of a Felony, Fiscal Dishonesty,
 Discreditable Acts
 Action: Revocation

JANUARY 2013

Respondent: Warren H. Pennington, Dawsonville, GA
 Violation: Conviction of a Felony
 Action: Revocation

Respondent: Lynn D. Street, Germantown, TN
 Violation: Competence; Due Professional Care
 Action: \$1500 Civil Penalty

Respondent: John J. Kelley, Collierville, TN
 Violation: Unlicensed Practice
 Action: \$1000 Civil Penalty

Respondent: David A. Olson, Bloomington, MN
 Violation: Failure to Notify Board of Revocation of Alabama
 and South Dakota CPA licenses; Failure to
 Respond to Board Communications
 Action: Revocation

Respondent: Eric W. Cummings, Maryville, TN
 Violation: Failure to Pay Required Professional Privilege Tax
 Action: \$500 Civil Penalty

Respondent: Robert J. Crews, Lawrenceburg, TN
 Violation: Failure to Notify Board of Revocation of Alabama
 License; Failure to Maintain Tennessee License in
 Good Standing
 Action: \$1500 Civil Penalty, CPE Penalty

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Accountancy Board Members

Trey Watkins, CPA, Chair
 Casey Stuart, CPA, Vice Chair
 William F. Blaufuss, CPA, Secretary
 Vic Alexander, CPA
 Troy Brewer, CPA
 Jennifer Brundige, J.D., Public Member
 Stephen Eldridge, CPA
 Henry Hoss, CPA
 John G. (Gabe) Roberts, J.D., Attorney Member
 Don Royston, CPA
 Charlene Spiceland, CPA

Disciplinary Action Report...cont.

Respondent: Ernest E. Choat, Jr., Butner, NC
 Violation: Conviction of a Felony
 Action: Revocation

FEBRUARY 2013

Respondent: Clyde T. Bates, Brentwood, TN
 Violation: Due Professional Care
 Action: \$12000 Civil Penalty

MARCH 2013

Respondent: Mario B. Powells, Memphis, TN
 Violation: Unlicensed Practice
 Action: \$5000 Civil Penalty

Respondent: Newburn, P.C., Memphis, TN
 Violation: Providing Accounting Services with Expired Permit
 Action: \$1500 Civil Penalty

MAY 2013

Respondent: Bhupinder S. Sood, Nashville, TN
 Violation: Discreditable Acts
 Action: Revocation

Respondent: Alecia W. Clark, Memphis, TN
 Violation: Failure to Respond to CPE Audit
 Action: Civil Penalty \$500.00; Costs \$550.00

Administrative Staff of the Board

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N E W C P A L I C E N S E E S

License No.	Licensee Orig. Date	Name	City	State	License No.	Licensee Orig. Date	Name	City	State
22108	9/4/2012	YAZAN DAMIRI	CAMBRIDGE	MA	22780	1/9/2013	MICHAEL STEPHEN KONDIS	BLOOMINGTON SPRINGS	TN
23109	3/12/2013	LINDSAY CLAIRE THOMEER	NASHVILLE	TN	22781	7/25/2012	MARTHA WHITNEY WEAVER PATTON	NASHVILLE	TN
23110	3/12/2013	ALANA CARROLL	NASHVILLE	TN	22782	7/31/2012	MARCUS VINICIUS HEITOR	HENDERSONVILLE	TN
23111	6/17/2013	ABBEY LYN CRAIG	ARAB	AL	22783	8/1/2012	JOHN WESLEY CARTER	ANTIOCH	TN
23112	3/12/2013	LAURA RATHGEBER	NASHVILLE	TN	22784	8/1/2012	MARC H COSTNER	VALPARAISO	IN
23113	3/12/2013	BRANDON GRAY JAMES	RIDGELAND	MS	23106	3/11/2013	MICHELLE L. CARTER	MILLINGTON	TN
23114	3/13/2013	CHRISTOPHER THOMAS VARKEY	NASHVILLE	TN	23107	3/11/2013	MAURICIO R. PERAZA	CHATTANOOGA	TN
23115	3/13/2013	MEGAN ELIZABETH ZILIAK	NASHVILLE	TN	23108	3/12/2013	MATTHEW B. DAVIS	LOUISVILLE	TN
23116	3/13/2013	BLAKE READY	SODDY DAISY	TN	23117	3/13/2013	LESLIE LITTLE FISHER	GREENVILLE	MS
23233	5/31/2013	MICHAEL ANDREW MARION	NASHVILLE	TN	23118	3/13/2013	HILARY TAUBE	MC DONALD	TN
23234	5/31/2013	BENJAMIN DEATON COLLINS	GERMANTOWN	TN	23119	3/13/2013	BRANDI MACHELLE PARTON	NASHVILLE	TN
23235	6/4/2013	BEN M. WOODS	UNION CITY	TN	23120	3/13/2013	JOHN MARCUS LIVINGSTON	MEMPHIS	TN
23236	6/14/2013	CHLOE DOYLE HUMPHREY	GREENFIELD	TN	23121	3/13/2013	JONES D. KROGH	CHATTANOOGA	TN
23237	6/14/2013	DAVID LANCE PRITCHETT	FRANKLIN	TN	22693	7/5/2012	JACQUELINE AYERS SHADE	JOHNSON CITY	TN
23238	6/14/2013	STEPHEN MARK HUFFMAN	NASHVILLE	TN	21575	11/19/2012	LELA ELDRIDGE DENSON	NASHVILLE	TN
23239	6/14/2013	KATHRYN ANN SELF	FRANKLIN	TN	23047	2/12/2013	MICHAEL G. ALEXANDER JR	MEMPHIS	TN
23240	6/17/2013	LUCY W NGANGA	NASHVILLE	TN	23048	2/12/2013	COURTNEY RICHARDS	NASHVILLE	TN
22844	12/3/2012	LING ZHANG	NASHVILLE	TN	23049	2/12/2013	BRANDON JAMES PUCKETT	NASHVILLE	TN
22845	8/21/2012	IGOR BARABASH	DENVER	CO	23050	2/12/2013	ISAAC H. POORE	CHATTANOOGA	TN
22846	9/29/2012	RICHARD WRAY OSGOOD	NASHVILLE	TN	23051	2/12/2013	LISA MCCLAIN	KINGSPORT	TN
22847	8/21/2012	RUCHI P. KAPADIA	HERMITAGE	TN	23052	2/12/2013	APRIL Q. SMITH	HORN LAKE	MS
22848	6/14/2013	BRIAN AARON RATKA	NASHVILLE	TN	23053	2/14/2013	JANINE KONOPKO	MEMPHIS	TN
22849	8/22/2012	CHADWICK THOMAS COURTRIGHT	BRENTWOOD	TN	23054	4/10/2013	GREGORY HOWARD ENNIS	BRENTWOOD	TN
22850	8/21/2012	DEREK WAYNE HENRICH	COLUMBIA	SC	23027	3/22/2013	RHONDA ILENE STRIPLIN	BIRMINGHAM	AL
22851	8/22/2012	CHRISTINE MARIE SIMS	NASHVILLE	TN	23028	1/4/2013	NICHOLAS P. FLANAGAN	KNOXVILLE	TN
20256	4/12/2013	DENA JOAN ADAMS FAIRLEY	OOLEWAH	TN	23029	1/4/2013	JAMES CONLEE DAVIS	MEMPHIS	TN
23026	2/26/2013	BRENDA SUE CUNNINGHAM	KINGSPORT	TN	23030	1/8/2013	TAYLOR RANDALLS	HENDERSONVILLE	TN
22627	7/19/2012	RICHARD A. MOORE JR.	COPPERHILL	TN	23031	1/8/2013	LINDSEY JOHNSON BLAZEK	CHATTANOOGA	TN
22629	8/6/2012	PATRICIA ARLENE THIBODEAU	MEMPHIS	TN	23032	1/8/2013	KIMBERLY MICHELLE CATHEY	LOUISVILLE	KY
23085	2/27/2013	AMY HALL MCMAHON	KNOXVILLE	TN	23033	1/8/2013	ROBERT MICAH BENTLEY	GOODLETTSVILLE	TN
23086	2/27/2013	KRISTIE MARIE FUHS	FAIRVIEW	TN	23034	1/8/2013	MATTHEW S. WINN	CLARKSVILLE	TN
23087	2/27/2013	ZACHARY A. ROWE	MURFREESBORO	TN	23063	2/20/2013	KYLE JAMES ENGELS	MURFREESBORO	TN
23088	2/27/2013	SARA POPE	MARTIN	TN	23064	2/20/2013	WILLIAM GARRETT MCKNIGHT	NASHVILLE	TN
23089	2/27/2013	KENNETH V. SCHNEIDER	ANTIOCH	TN	23065	2/20/2013	MARK STEPHEN SWANN	NASHVILLE	TN
23090	2/27/2013	KEVIN STEPHEN ROSE	CHATTANOOGA	TN	23066	3/12/2013	SHAWN N. ODUM	ALAMO	TN
23091	2/28/2013	TERESSA ANN ELLIOTT	NOLENSVILLE	TN	23067	2/20/2013	LACEY MCDONALD	MURFREESBORO	TN
23092	2/28/2013	DAVID GARY POUNDERS JR.	NASHVILLE	TN	23068	2/20/2013	JONATHAN B. HOLLAND	MERIDIANVILLE	AL
22641	8/7/2012	JESSICA L. RUNNELS	CHATTANOOGA	TN	23069	2/19/2013	KATY ALBERTS	BRENTWOOD	TN
22648	10/2/2012	LAURA MONTAGUE HALTOM	MEMPHIS	TN	23070	2/22/2013	STACY DIXON	CLINTON	TN
21170	8/21/2012	ERIC W RUFFIN	NASHVILLE	TN	23123	3/13/2013	STEPHEN H. COOPER	CHATTANOOGA	TN
22608	9/6/2012	MELODY JAYNE HOLZ	PINEY FLATS	TN	23124	3/13/2013	SEAN WENZEL	OKLAHOMA CITY	OK
22620	9/5/2012	ABBY M. OSBURN	FRANKLIN	TN	23125	3/14/2013	DANIEL HARRINGTON	NASHVILLE	TN
22730	9/18/2012	KATLIN BROOKE PENDLETON	WASHINGTON	DC	23126	3/14/2013	JEFFREY SCOTT GALLAHER	FLINTSTONE	GA
22731	7/5/2012	DAVID WILLIAM SANDERSON	FRANKLIN	TN	23127	3/14/2013	JOHN PIERCE YOUNG	DYERSBURG	TN
22676	12/17/2012	RODNEY WARREN WRIGHT	CLARKSVILLE	TN	23128	5/16/2013	JENNIFER R. SWEENEY	NASHVILLE	TN
22678	8/13/2012	JAMES CLARK HILDRETH	NASHVILLE	TN	23129	3/15/2013	J. GARRETT BIZZELL	COLLIERVILLE	TN
22968	11/29/2012	MARY ELIZABETH HOWARD	BAXTER	TN	23130	3/15/2013	NATALIE J. AQUINO	CHATTANOOGA	TN
22969	11/26/2012	LAURA ELIZABETH KING	BRENTWOOD	TN	23025	1/3/2013	SARAH M. PRESNELL	ELIZABETHTON	TN
22970	12/14/2012	PATRICK JAMES RICHARDSON	FRANKLIN	TN	23026	1/3/2013	ROMAN D. VILLARD	THE COLONY	TX
22971	11/26/2012	NATHAN EDWARD SWAIN	NASHVILLE	TN	23035	1/31/2013	GAIL BIRCHFIELD	LOUISVILLE	TN
22972	11/28/2012	WHITNEY NICOLE RAINS	MURFREESBORO	TN	23036	1/20/2013	GLEN EDWARD BLACK	GREENEVILLE	TN
22973	11/28/2012	BRADEN PIERCE FULMER	NASHVILLE	TN	23037	2/7/2013	PATRICK ANDREW BALTON	MEMPHIS	TN
22974	2/11/2013	STEVEN B. SWINDALL	FAYETTEVILLE	TN	23038	1/31/2013	AMANDA PRESLEY HENSLEY	LENOIR CITY	TN
22975	11/29/2012	ALAN LEDBETTER	NASHVILLE	TN	23039	2/8/2013	CHAD GRAHAM	SPRING HILL	TN
22687	8/21/2012	STEPHEN MARK HAND	OLD HICKORY	TN	23040	2/11/2013	TIMOTHY JOHN NOWAK	NASHVILLE	TN
22632	8/6/2012	MARIANA C. BAGWELL BOOTH	ARLINGTON	TN	23151	4/9/2013	ALAN W. THOMPSON	WHITEVILLE	NC
22758	7/15/2012	WILLIAM ANDREW CHILDRESS	SPRING HILL	TN	23152	3/27/2013	S. CURTIS GRIFFIN	MEMPHIS	TN
22759	8/10/2012	MEGAN ELIZABETH ROBINSON	NORTH LITTLE ROCK	AR	23153	3/27/2013	STACI LYNN KRAFT	MEMPHIS	TN
22760	7/15/2012	RADHIKA JESSICA KASHYAP	NASHVILLE	TN	23154	3/27/2013	AGENDA LYN DAVIS	WAYNESBORO	TN
22761	7/18/2012	CHAD HESTAND BERRY	MADISON	MS	23155	3/28/2013	TASHAWNDRA LANETT WELCH	MEMPHIS	TN
22762	7/18/2012	MELISSA ANNE MUSACCHIO	NASHVILLE	TN	23156	3/27/2013	JOHN T. MAYES	NASHVILLE	TN
22763	7/18/2012	DAN LUTHER SCOTT JR	FRANKLIN	TN	23157	3/27/2013	MALCOLM LEIGHTON LILES	NASHVILLE	TN
22764	7/21/2012	ROKEISH S. WILSON	NASHVILLE	TN	23158	3/27/2013	KYLE DAVID KRAEMER	NASHVILLE	TN
22765	3/20/2013	GLEN WARREN MITCHELL	MEMPHIS	TN	23105	3/11/2013	SARA A. WYATT	MEMPHIS	TN
22777	7/25/2012	BEAR HUNG-HEI HO	NASHVILLE	TN	23131	3/15/2013	JANA NICHOLE LOWE	HENDERSONVILLE	TN
22778	7/25/2012	ELIZABETH KENDALL HOWSER	NASHVILLE	TN	23132	3/15/2013	BARRY W. DANIEL	NASHVILLE	TN
22779	7/25/2012	FATIMA A ABDALLA	ANTIOCH	TN	23133	3/18/2013	HARRY LEWIS MAYO	NASHVILLE	TN

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N E W C P A L I C E N S E E S (C O N T .)

License No.	Licensee Orig. Date	Name	City	State	License No.	Licensee Orig. Date	Name	City	State
23134	3/26/2013	TYLER HICKS	OLTEWAH	TN	22728	7/17/2012	SAMUEL F. SMITH	MEMPHIS	TN
23135	3/26/2013	HEATHER LYNN MODEROW	ARLINGTON	TN	22738	7/18/2012	APRYL CELESTE LYNN	NASHVILLE	TN
23136	3/26/2013	RODNEY O. TANNER	NASHVILLE	TN	22740	8/13/2012	HILLARY ANNE DAVIS	NASHVILLE	TN
23164	4/1/2013	LIUDMILA V. STROGONOVA	NASHVILLE	TN	22742	12/13/2012	DEAN CHRIS MANDALERIS	NASHVILLE	TN
23165	4/16/2013	RYAN LEE HOLUBIK	MURFREESBORO	TN	22743	7/6/2012	ANNA ELIZABETH HOLLAND	CANERIDGE	TN
23166	4/10/2013	MARK TAYLOR EZELL	NASHVILLE	TN	22593	7/5/2012	TORY STANLEY	LOUISVILLE	KY
23167	4/10/2013	DANIEL EDWARD ADKINS	FRANKLIN	TN	22706	7/19/2012	JYOTI BASTOLA	LAKELAND	TN
23168	4/10/2013	ETHAN ANDREW BRYANT	COLLIERSVILLE	TN	22711	7/5/2012	CANDACE MCGEE FEAZELL	BRANDON	MS
23169	4/10/2013	JOHN CARPENTER BROOKS	WASHINGTON	DC	22662	8/9/2012	O. STAR WEGNER WILBURN	HIXSON	TN
23170	4/10/2013	DUSTIN MORGAN	LAKELAND	TN	22671	7/15/2012	CAROLYN LAWRENCE DILLON	KNOXVILLE	TN
23171	4/10/2013	TRAVIS TYLER BLACK	MEMPHIS	TN	22722	7/20/2012	CAROLYN C MESCHER	NASHVILLE	TN
23041	1/20/2013	CORTNEY ROCHELLE EDMONDSON	NASHVILLE	TN	22744	7/6/2012	ERIC RANDALL NAUMAN	JONESBOROUGH	TN
23042	2/11/2013	LAWRENCE M. RAGLAND	SOUTH HOLLAND	IL	22745	7/12/2012	ALISON MARIE WHITE	NASHVILLE	TN
23043	1/11/2013	LOUIS P. BROWN	WACO	TX	22746	7/13/2012	PAULA S FOWLER	FAIRVIEW	TN
23044	2/11/2013	KATHERINE MURPHY WEBB	NASHVILLE	TN	22747	7/13/2012	CARLA ANN HARPER	MURFREESBORO	TN
23045	2/11/2013	ASHLEY SOUTHERLAND SEE	BRENTWOOD	TN	23057	2/14/2013	STEPHANIE A. BOBENHAUSEN	OLTEWAH	TN
23046	2/11/2013	MARIANNE HART GREENE	CHATTANOOGA	TN	23058	1/23/2013	JONATHAN R. MEDLEY	COOKEVILLE	TN
23055	1/23/2013	NEVA MARIE BERGER	KNOXVILLE	TN	23059	2/14/2013	CHRISTY LORRAINE BELL	LASCASSAS	TN
23056	1/23/2013	CHERIE FORRESTER	TALBOTT	TN	23060	2/20/2013	JESSE R. LANNING	TEMPLE TERRACE	FL
23061	1/24/2013	KEITH LOREN ISBELL	SPRING HILL	TN	23077	2/22/2013	WHITNEY D. MCPHERSON	MEMPHIS	TN
23062	2/20/2013	MARY A. SEAMAN	UNIONVILLE	TN	23078	2/22/2013	LEIGHTON H. SMITH	THOMPSONS STATION	TN
23071	2/22/2013	JOHANN F. SCHMIDT	CHATTANOOGA	TN	23079	2/27/2013	CARRIE BETH GRANSTAFF	SODDY DAISY	TN
23072	2/22/2013	DIANA MARIE BOLEN	OLTEWAH	TN	23080	2/27/2013	AVONEL LOUISE RODRIGUEZ	HERMITAGE	TN
23074	2/22/2013	LAURA M. OSBUN	ARRINGTON	TN	23220	5/31/2013	CURTIS GRIPP	DALLAS	TX
23075	2/26/2013	JIAFENG LIU	OAK RIDGE	TN	23221	6/3/2013	WILLIAM THOMAS MCQUISTON	NASHVILLE	TN
23076	2/20/2013	TABITHA N. REED	ANTIOCH	TN	23222	5/31/2013	AMANDA L CALLAWAY	WHITE HOUSE	TN
23150	3/27/2013	JAMES DAVID FELDHAUS JR	MURFREESBORO	TN	23223	6/3/2013	NADINE APKARIAN	FRANKLIN	TN
23159	3/27/2013	JOEL DAVID FURR JR	MURFREESBORO	TN	23224	6/3/2013	TRISHA JEAN ALLEN	NASHVILLE	TN
23160	3/28/2013	CHAD J. HANDSHY	FRANKLIN	TN	23225	6/4/2013	GEORGE E. GREENE, IV	NASHVILLE	TN
23161	3/27/2013	CHRISTOPHER W. BUTLER	KNOXVILLE	TN	23226	5/31/2013	TRENT MICHAEL JANOS	NASHVILLE	TN
23162	3/27/2013	MARTHA H. REDDING	CULLEOKA	TN	23227	6/3/2013	LINDSAY WALKER GREEN	KNOXVILLE	TN
23172	4/16/2013	ANDREW MICHAEL DEANE	ANTIOCH	TN	22912	10/7/2012	ANTHONY DELLAGIATTI	BRENTWOOD	TN
23173	4/17/2013	BETSY K. MAYS	POPLAR BLUFF	GA	22913	10/7/2012	KENNETH TODD BEVINS	KINGSPOUR	TN
23180	4/18/2013	RONALD J. BOZANT III	CLINTON	MD	22914	10/7/2012	STEPHEN PATRICK CARMICHAEL	SODDY DAISY	TN
23181	4/19/2013	JAMES ANDERSON IVEY	COOKEVILLE	TN	22915	10/23/2012	MICHAEL LEE GANSCHOW	SMYRNA	TN
23182	5/14/2013	ALEXANDER M. SITOMER	DALLAS	TX	22916	10/11/2012	CASEY AARON WOODS	OLD HICKORY	TN
23183	4/18/2013	REBECCA SMITH WILSON	JOHNSON CITY	TN	22917	10/7/2012	MICHAEL LAWRENCE DUGGIN	GREENBRIER	TN
23184	4/19/2013	MARCY R. BINKLEY	NASHVILLE	TN	22918	10/23/2012	KARISHMA PATEL	SOUTHAVEN	MS
23185	4/18/2013	JULIA ANDERSON MEFFORD	NASHVILLE	TN	22919	10/15/2012	JASON FICK	NASHVILLE	TN
23186	4/18/2013	MATTHEW EVAN KREIDER	KNOXVILLE	TN	23008	2/28/2013	ANNA CHRISTIN BOLDT GENTRY	HOPKINSVILLE	KY
23187	4/18/2013	ASHLEY GRACE FINCH	CHATTANOOGA	TN	23009	12/20/2012	MELODY LIU	CORDOVA	TN
22299	7/5/2012	LAWRENCE MICHAEL RECTOR	KNOXVILLE	TN	23010	12/19/2012	LIANA SIBLEY BEAN	CHATTANOOGA	TN
22840	8/21/2012	JUSTIN ALAN LITTLE	CHATTANOOGA	TN	23011	12/13/2012	HANNAH NICOLE MITCHELL	CORDOVA	TN
22841	8/21/2012	BONNIE REBECCA COLEMAN	MEMPHIS	TN	23012	12/19/2012	JOSHUA VALENCIA	NASHVILLE	TN
22842	8/21/2012	VINIT RAI	POWELL	TN	23013	1/20/2013	MICHAEL ANDREW SMITH	SOUTHAVEN	MS
22843	8/21/2012	STEVEN P. COLLINS	LEWISBURG	TN	23014	12/20/2012	MELISSA ALCORN REESE	SHELBYVILLE	TN
22852	8/21/2012	KAYLA M. COCCHIARELLA	PHENIX CITY	AL	23015	12/19/2012	JONATHAN C. CALDWELL	OAK RIDGE	TN
22853	10/7/2012	MEGAN LEE BEATTY	KNOXVILLE	TN	22749	7/13/2012	WENJIE TANG	MEMPHIS	TN
22854	8/22/2012	JESSICA FORT TOLLESON	OXFORD	MS	22750	7/15/2012	WEN YU	MANASSAS	VA
22855	9/5/2012	CASSIE ANN BENSON	SMYRNA	TN	22751	7/23/2012	HEATH ALAN HAMMETT	KNOXVILLE	TN
22539	7/5/2012	TIMOTHY CHARLES BAKER JR.	BRISTOL	TN	22752	9/24/2012	SARA C. PARNAS	POMPANO BEACH	FL
22799	8/8/2012	ERICA DENISE SAEGER	NASHVILLE	TN	22753	7/15/2012	NATALIA CHANEL WILLIAMS	MEMPHIS	TN
22800	8/8/2012	GLENDA ELIZABETH DEAN	LEBANON	TN	22754	7/15/2012	SHANNA MARIE ROLLINS	CHATTANOOGA	TN
22801	8/8/2012	WILLIAM BRADLEY ROUSE	NASHVILLE	TN	22755	8/22/2012	MOBIN H. BHATTI	CHATTANOOGA	TN
22802	8/9/2012	JOHN L. PHILLIPS	MOUNT JULIET	TN	23215	5/31/2013	SAMANTHA KAY PORTER	WASHINGTON	DC
22803	8/9/2012	AMANDA STONE	BARTLETT	TN	23216	5/31/2013	SETH N RUDD	JACKSON	TN
22804	8/9/2012	CHRISTOPHER ADAM SCALES	NASHVILLE	TN	23217	5/31/2013	NICHOLE ODLE WARREN	LEXINGTON	TN
22805	5/14/2013	CHYNNIA GALE GRAYSON	GALLATIN	TN	23218	5/31/2013	CLIFTON H. HOWARD	SPRING HILL	TN
22806	8/9/2012	ALISON M HAILEY	CORDOVA	TN	23219	5/31/2013	TRAVIS L. DARNELL	LEWISBURG	TN
23139	3/26/2013	RACHAEL LEIGH WARREN	BRENTWOOD	TN	23228	6/3/2013	SHAWN NEVILLE RACHAL	FRANKLIN	TN
23140	3/26/2013	ALICIA KAY ELDRIDGE	CHATTANOOGA	TN	23229	6/3/2013	SUMMOR S. TOTTEN	HENDERSONVILLE	TN
23141	3/28/2013	MIN CHEN	KENT	OH	23230	6/4/2013	JEFFREY MARTIN MILLS	BRENTWOOD	TN
23142	3/20/2013	SAMANTHA E. WILLIAMS	GERMANTOWN	TN	22756	3/12/2013	JAMES WILLIAM MERTZLUFFT	MEMPHIS	TN
23143	3/26/2013	JOHN MICHAEL PELA	GERMANTOWN	TN	22757	8/16/2012	EVELYN CAMILLE HARDEN GLANCY	PALM CITY	FL
23144	3/26/2013	JEFFREY GARY SCHWARTZ	WAXHAW	NC	22766	8/7/2012	MARI KOTAKE BARGMAN	NASHVILLE	TN
23145	3/27/2013	KATHRYNE R. KUPFER	MURFREESBORO	TN	22767	7/21/2012	CHRISTOPHER CALLAWAY PEARSON	WASHINGTON	DC
23146	3/25/2013	JOHN R. BARNETT	SPRING HILL	TN	22768	7/21/2012	HEATHER HARRISON BRANSON	HERMITAGE	TN
22557	8/16/2012	GORDON JOSEPH GETER	BROWNSVILLE	TN					

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N E W C P A L I C E N S E E S (CONT.)

License No.	Licensee Orig. Date	Name	City	State	License No.	Licensee Orig. Date	Name	City	State
22769	7/21/2012	RICHARD C CRAIN	JOHNSON CITY	TN	22829	12/14/2012	REBEKAH D. CARROLL	BRENTWOOD	TN
22770	8/13/2012	YOSUA IBRAHIM	LAWRENCEVILLE	GA	22830	8/20/2012	CHRISTINA BRATTON	NASHVILLE	TN
22771	7/23/2012	ASHLEY LUREE GEVERS	JACKSON	TN	22839	8/21/2012	JOSHUA L. SIMER	ANTIOCH	TN
22790	8/1/2012	KYLE M DAVIS	FRANKLIN	TN	22856	10/2/2012	MEREDITH PALMER NELSON	FORT MOHAVE	AZ
22791	8/1/2012	BRANDI BROWN CROWELL	ROCKVALE	TN	22857	12/3/2012	WILLIAM ANDREW SHIPP III	NASHVILLE	TN
22792	8/2/2012	LENESA ROSE DOWDY JAMES	NOLENSVILLE	TN	22858	8/23/2012	BRITTNEY S. CHAPPELL	CROFTON	KY
22793	8/2/2012	WILLIAM EDWIN VAUGHN III	MADISON	TN	22859	8/22/2012	BANCHILAY A. AYNACHEW	NASHVILLE	TN
22794	8/2/2012	KELLY M. SUMMONS	BARTLETT	TN	22928	10/24/2012	SETH KING	MARION	AR
22795	8/2/2012	BONNIE L. JONES	OOLETEWAH	TN	22929	10/16/2012	JENNIFER H. LAWRENCE	LA VERGNE	TN
22796	8/7/2012	ANDREW T. WHITLOCK	NASHVILLE	TN	22930	10/24/2012	EMILY E. CHITTUM	NEW TAZEWELL	TN
22797	8/8/2012	BENJAMIN R CATE	CHATTANOOGA	TN	22931	10/15/2012	T. GREENLEE FLANAGIN JR.	NASHVILLE	TN
23098	3/11/2013	WILLIAM J. THREADGILL III	MEMPHIS	TN	22932	11/13/2012	CHIA-YUN ANNIE CHUANG	ROGERS	AR
23099	2/26/2013	WILLIAM SCOTT ODDEN	MEMPHIS	TN	22933	10/24/2012	THOMAS CARNES BUFORD THREADGILL	JACKSON	MS
23100	2/28/2013	MATTHEW T. HISEY	CHATTANOOGA	TN	22934	10/25/2012	ROBERT MICHAEL APPLE	SPARTA	TN
23101	2/28/2013	JENNIFER C. LEE	DUNEDIN	FL	22935	10/25/2012	RHONDA R. AKINS	HARRISON	TN
23102	3/11/2013	DUSTIN ALAN WASHER	CHATTANOOGA	TN	22964	11/19/2012	MIRACLE T. MEEKS	CORDOVA	TN
23103	3/11/2013	CHARLES HASSETT	NASHVILLE	TN	22965	11/26/2012	WILLIAM ARNOT GEARY JR.	MEMPHIS	TN
23104	2/28/2013	JOSHUA RYAN HARVEY	MURFREESBORO	TN	22966	11/28/2012	JENNIFER M. ROBERTS	NASHVILLE	TN
23137	3/26/2013	CHELSEA D. TACKETT	CHATTANOOGA	TN	22967	11/29/2012	KAREN MARIE CAUSIE	MEMPHIS	TN
22772	8/7/2012	SARAH GALENA GUESS	NASHVILLE	TN	22976	12/4/2012	MEREDITH NORRIS PRATT	KNOXVILLE	TN
22773	7/23/2012	BRYAN HAWKINS TODD	MURFREESBORO	TN	22977	12/4/2012	TARA JOE-ANN BRADLEY	ELIZABETHTON	TN
22774	7/24/2012	JESSE KEITH HAYDEN	FRANKLIN	TN	22978	12/6/2012	ANGELA BROOKE FISTER	BRENTWOOD	TN
22775	7/24/2012	PHILIP ANDREW CRAIG	ATOKA	TN	22979	12/4/2012	JAMES ROBERTSON HEFLIN	MEMPHIS	TN
22776	7/25/2012	LORNA M. STREET	ATLANTA	GA	22901	9/29/2012	PATRICIA DIANE TAYLOR	CORDOVA	TN
22785	8/1/2012	DAVID W. REYNOLDS	KNOXVILLE	TN	22902	9/29/2012	MARILYN HILL	BIRMINGHAM	AL
22786	8/1/2012	LEIGH ANN MEADOWS	ASHLAND CITY	TN	22903	10/7/2012	MALLORY DAWN PARRISH WYNN	MEMPHIS	TN
22787	8/1/2012	CAITLIN BROOKE HUFFINES	NATCHEZ	MS	22904	10/7/2012	CATHERINE BLYTHE DUPERRIEU	PADUCAH	KY
22815	8/15/2012	BRAXTON SMITH KINCHEN	MURFREESBORO	TN	22905	10/11/2012	ROAN MURPHY BRADLEY	COLUMBIA	TN
22816	8/15/2012	JOHNNTA' D. JOHNSON	NASHVILLE	TN	22906	10/7/2012	CHRISTOPHER STEVEN TAYLOR	CORDOVA	TN
22817	8/17/2012	DEWAYNE CALDWELL	OOLETEWAH	TN	22907	10/7/2012	WILLIAM HUDDLESTON	NASHVILLE	TN
22818	8/15/2012	ROBERT DAVID GRAVATT	COMO	MS	22908	10/12/2012	OLUFEMI O. OLADINNI	HOUSTON	TX
22819	8/16/2012	LORI FOSHEE FINCHUM	GREENEVILLE	TN	22860	8/23/2012	MATTHEW B. HANNA	CHARLOTTE	NC
22820	8/16/2012	JOHN THOMAS BUFORD	CELINA	TN	22861	8/22/2012	SETH NELLER	ANTIOCH	TN
22821	8/16/2012	WILLIAM RALPH BREWER III	FLINT	TX	22862	10/1/2012	MORGAN LINDSAY MCCORMACK	NASHVILLE	TN
22822	8/16/2012	NATHAN M. MCCOIN	ATLANTA	GA	22863	9/18/2012	STANISLAVA VAZNA	NASHVILLE	TN
22788	8/31/2012	WESLEY ALEXANDER EMISON	KNOXVILLE	TN	22864	12/5/2012	TONY R. SMITH	ALGOOD	TN
22789	9/24/2012	MARK S. WEEKS	BRENTWOOD	TN	22865	10/1/2012	BETSY CAROLINA AGUAYO ACOSTA	FRANKLIN	TN
22798	8/8/2012	LINDSEY BROOKE DENTON	DALLAS	TX	22866	9/29/2012	JEREMY S. SHAFFER	KNOXVILLE	TN
22807	8/10/2012	ISSA I. QADI	CHATTANOOGA	TN	22867	10/22/2012	GRAISY ARGUETA ANGEL	NASHVILLE	TN
22808	8/10/2012	JONATHAN PAUL THOMPSON	FORT COLLINS	CO	22868	10/22/2012	LINDSEY ERIN RUEGER	BRENTWOOD	TN
22809	8/13/2012	TOLBERT WOLCOTT LEGG	DICKSON	TN	22869	9/4/2012	ROY HERSCHEL STONE JR.	HENDERSONVILLE	TN
22810	8/13/2012	MICHAEL TRUEMUND WYRICK	GERMANTOWN	TN	22870	9/4/2012	SAMUEL D. SANFORD	MOUNT JULIET	TN
22811	8/15/2012	DAVID BRIAN TRAVIS JR.	MURFREESBORO	TN	22871	10/1/2012	JASON S. SMITH	MEMPHIS	TN
22831	10/22/2012	SHEREE CATHERINE CARTY	MEMPHIS	TN	22872	10/1/2012	JOHN D. MEADOWS	DANDRIDGE	TN
22832	8/20/2012	ROBERT CLAYTON FELDMAN	TALBOTT	TN	22873	9/4/2012	MICHAEL SHANE WHITTINGTON	LA VERGNE	TN
22833	8/20/2012	SEAN T. STALLINGS	CHATTANOOGA	TN	22874	12/31/2012	DREW DANIEL MCCULLOUGH	SPRING HILL	TN
22834	8/20/2012	DERICK D. HOBBY	HIXSON	TN	22875	9/4/2012	BLAKE A. BRANUM	MEMPHIS	TN
22835	8/20/2012	ZACHARY ALLEN JETT	SMYRNA	TN	22876	9/4/2012	JORDON L. WALTERS	WAVERLY	TN
22836	8/20/2012	ROBERT C. TAYLOR	NOLENSVILLE	TN	22877	9/4/2012	ADAM JACOB BRAMMER	CORDOVA	TN
22837	8/21/2012	KAYLA S. KEYT	CLEVELAND	TN	22878	9/7/2012	GINO L. JOHNSON	MEMPHIS	TN
22838	8/21/2012	JEAN MARIE DUMONT	COLLEGE GROVE	TN	22879	9/6/2012	BRYAN M. PELLEGRIN	SMYRNA	TN
22920	10/23/2012	IZABELA M. VANDEEST	LENOIR CITY	TN	22880	9/7/2012	MICHELLE LEANN EBEL	MURFREESBORO	TN
22921	10/23/2012	CHRISTOPHER P. BECK	CLARKSVILLE	TN	22881	9/6/2012	MALGORZATA RYDYGIER-KAROLCZAK	CLEVELAND	TN
22922	10/23/2012	EVAN BOYD	MARTIN	TN	22882	9/18/2012	JOHN THOMAS WHITE	MEMPHIS	TN
22923	10/23/2012	SUSAN D. BARCUS	MEMPHIS	TN	22883	9/18/2012	JENNIFER L. PRESLEY	HUNTSVILLE	AL
22924	10/24/2012	EMILY F. LASETER	CHATTANOOGA	TN	22898	9/29/2012	RACHEL C. KENT	LONDON	ENGLAND
22925	10/26/2012	WHITNEY LAUREL MASSEY	MEMPHIS	TN	22899	9/29/2012	ANNA CATHERINE SHARP	MEMPHIS	TN
22926	2/26/2013	ALLISON SPAIN DONALDSON	CORDOVA	TN	22900	9/29/2012	JENNIFER JO MANTERNACH	NASHVILLE	TN
22927	11/2/2012	KYLE HERRON BROOKS	MARTIN	TN	22909	10/7/2012	CARLA J. SMITH	MEMPHIS	TN
22812	8/15/2012	MATTHEW C VOGELER	ASHLAND CITY	TN	22910	12/5/2012	ASHLEY COOMER	POWELL	TN
22813	8/15/2012	WILLIAM B. PORTERA	MEMPHIS	TN	22911	10/7/2012	JAMES E. BRENNAN	OOLETEWAH	TN
22814	12/7/2012	MARK E KELLY	NASHVILLE	TN	22936	10/25/2012	PAMELA JANE KIMBALL	KNOXVILLE	TN
22823	8/16/2012	JORDAN M. SMITH	DYERSBURG	TN	22937	10/25/2012	JOSEPH DOMINICK DIAFERIA III	NASHVILLE	TN
22824	8/17/2012	CHRISTINE RENEE REGNITZ	ROSSVILLE	GA	22884	9/18/2012	MARGARET DIANE DELAIR	NASHVILLE	TN
22825	3/20/2013	HOYT THOMPSON STEEL	NASHVILLE	TN	22885	9/24/2012	TIMOTHY WHITTEN COX JR	MEMPHIS	TN
22826	8/17/2012	JERROD CASEY RODDEN	MEMPHIS	TN	22886	9/18/2012	CAITLIN M. SCHROEDER	CHATTANOOGA	TN
22827	8/20/2012	SARA BETH UZZLE	KNOXVILLE	TN					
22828	8/20/2012	AARON C. ARMSTRONG	NASHVILLE	TN					

cont. next page

N E W C P A L I C E N S E E S (C O N T .)

License No.	License Orig. Date	Licensee Name	City	State	License No.	License Orig. Date	Licensee Name	City	State
22887	9/24/2012	KALEE R. HILES	MOUNT JULIET	TN	23205	5/9/2013	CHRISTOPHER R. KINARD	POWELL	TN
22888	9/24/2012	WEI CHEN	FALLS CHURCH	VA	23206	5/13/2013	CHARLES BORING	FRANKLIN	TN
22889	9/29/2012	PHILLIP JOSEPH DAVIDSON	RUSSELLVILLE	AR	23207	5/13/2013	ANDREW THOMAS CRANE	NASHVILLE	TN
22890	9/29/2012	JOHNATHAN TOWNES	MEMPHIS	TN	23208	5/17/2013	RENEE T. LANDRY	CORDOVA	TN
22891	2/28/2013	KATHERINE MARY DEAN	NASHVILLE	TN	23209	5/13/2013	ERIN M. LOTZ	MEMPHIS	TN
22892	9/29/2012	JACOB BRANDON JONES	BRANDON	MS	23210	5/13/2013	MULUKEN S WEDAJ	ANTIOCH	TN
22893	9/29/2012	STEPHANIE JOY STEWART	BRANDON	MS	22980	12/4/2012	RICHARD C. MYERS	NASHVILLE	TN
22894	9/29/2012	MITZI JANE TRAVIS	MEDINA	TN	22981	12/6/2012	JADA PRUITT	NASHVILLE	TN
22895	12/5/2012	JONATHAN HOWARD JONES	FRANKLIN	TN	22982	12/6/2012	CHRISTOPHER DREW EDWARDS	NASHVILLE	TN
22896	9/29/2012	JOSHUA NATHANIEL BURLISON	WHEATON	IL	22983	12/6/2012	BENJAMIN P. YARBROUGH	MURFREESBORO	TN
22897	9/29/2012	ROBYN LEIGH HORNSBY	MILLINGTON	TN	22984	12/7/2012	ANDREW TYLER CLEMENT	NASHVILLE	TN
22938	10/25/2012	JOHN CHRISTOPHER AUTRY	FRANKLIN	TN	22985	12/10/2012	MICHAEL A. WARE	WATKINSVILLE	GA
22939	11/6/2012	JOSEPH SAM IUPE III	MEMPHIS	TN	22986	12/10/2012	ROBERT MARK JOHNSON	SPRING HILL	TN
22940	11/7/2012	KEVIN ANDREW BOES	CORDOVA	TN	22987	12/10/2012	LAUREN NICOLE DOUGAN	SPRING HILL	TN
22941	10/17/2012	TIMOTHY JARED DOUGAN	SPRING HILL	TN	22988	12/10/2012	ADRIENNE M. THOMPSON	FRANKLIN	TN
22942	11/7/2012	RACHEL ANNE LOFLIN	BRENTWOOD	TN	22989	12/10/2012	GILBERT OWEN MCLAUGHLIN JR.	GRAND CAYMAN ISLANDS	
22943	11/21/2012	JULIUS P. GLOECKNER	CAMBRIDGE	MA	22990	12/11/2012	LAUREN ASHLEY COTE MOORE	COLLIERVILLE	TN
22944	11/8/2012	MICHAEL ROBERT NEAL	NASHVILLE	TN	23007	12/13/2012	LEONARD JOSEPH BERNARDI	FRANKLIN	TN
22946	10/22/2012	CHAD WILLIAM REID	OLIVE BRANCH	MS	23016	12/19/2012	DOUGLAS SCOTT GORDON	MEMPHIS	TN
22947	11/8/2012	HOLLIE N. VERRAN	ELIZABETHTON	TN	23017	12/20/2012	AMY M. WALKER	RICHARDSON	TX
23081	2/27/2013	JAMES AARON STEFFEN	PINEY FLATS	TN	23018	12/27/2012	LISA D. MAYO	GROVETOWN	GA
23082	2/27/2013	JENNIFER WINCHELL	BON AQUA	TN	23019	12/31/2012	KAREN BOTVIN	ARLINGTON	TN
23083	2/27/2013	JIMMY CHASE LLOYD	CHATTANOOGA	TN	23024	1/3/2013	BARRY S. DANIEL	BARTLETT	TN
23084	2/27/2013	LI HUANG	HERMITAGE	TN	23177	4/18/2013	JUSTIN COLE SHORT	NASHVILLE	TN
23094	3/11/2013	R. KEITH O'CONNOR	KNOXVILLE	TN	23179	4/18/2013	DARRYL DUAYNE BAIRD	MORRISTOWN	TN
23095	2/26/2013	ALLEN J. ORGERON JR.	MEMPHIS	TN	23188	4/18/2013	CARA MARIE NEIGHBORS	CHATTANOOGA	TN
23096	2/26/2013	LAN PHAN	MADISON	TN	23189	4/23/2013	MATTHEW ERIC WALLACE	NASHVILLE	TN
22948	11/8/2012	JULIE MOON DRELINGER	CHATTANOOGA	TN	23190	4/23/2013	ERIN MICHELLE HAWKINS	COLUMBIA	SC
22949	12/5/2012	AMY C. WHEELER	NASHVILLE	TN	23191	4/25/2013	KIMBERLY S. JONES	JACKSON	TN
22950	11/21/2012	DEBORAH L. REID	DUNLAP	TN	23020	12/27/2012	TYLER ROBERT JOHNSON	NASHVILLE	TN
22951	11/16/2012	REBECCA H. JACOBS	CORDOVA	TN	23021	12/31/2012	KRISTYN MICHELE SMITH	NASHVILLE	TN
22952	11/14/2012	JAIME LAUREN HODGES JOHNSON	PINEY FLATS	TN	23022	1/9/2013	THOMAS SCOTT HART	FRANKLIN	TN
22953	11/21/2012	MICHELLE CHRISTINE FRISSE	WHITE HOUSE	TN	23023	12/31/2012	ALEXANDER W. DAVIS	WINCHESTER	TN
22954	11/13/2012	DENISE S. DAVIS	KNOXVILLE	TN	23192	4/25/2013	MEREDITH STANLEY	NASHVILLE	TN
22955	11/13/2012	JESSICA KORNEGAY	NASHVILLE	TN	23193	4/28/2013	GEORGE ARTHUR PARSONS	HENDERSONVILLE	TN
22956	11/13/2012	KEVIN J. MOON	SEVIERVILLE	TN	23194	4/28/2013	DANA LEE ANN MOODY	FRANKLIN	TN
22957	11/21/2012	LAUREN E. PEACH	NASHVILLE	TN	23195	4/28/2013	CHAD HILDERBRAND	FRANKLIN	TN
22958	11/19/2012	KIMBERLY ERIN RUTHERFORD	NASHVILLE	TN	23196	4/28/2013	PHILLIP WRATHER DEBARDELEBEN	MEMPHIS	TN
22959	11/19/2012	MEADOW S. ROBERTS	MURFREESBORO	TN	23197	4/28/2013	KERRY L. PANCZER	CLARKSVILLE	TN
22960	11/21/2012	PHILIP K. CHANDLER	CHATTANOOGA	TN	23198	4/28/2013	JUSTIN NEAL	JACKSON	TN
22961	11/26/2012	KATHRYN LEIGH HUBBARD	NASHVILLE	TN	23199	4/28/2013	HUNTER HAMLET	CORDOVA	TN
22962	11/21/2012	SARA T. GOCHNAUER	OXFORD	MS	23200	5/15/2013	JORDAN HUNTER MCGREW	KNOXVILLE	TN
22963	11/26/2012	R. PATRICK FORSTER	HARROGATE	TN	23201	5/15/2013	LISA M. ARNOLD	JACKSON	TN
22991	12/11/2012	KATHLEEN CARMICHAEL SHARP	NASHVILLE	TN	23202	5/15/2013	TARA RACHAEL CLONTZ	SPRINGFIELD	TN
22992	12/11/2012	JASON MALONE MEADOWS	NASHVILLE	TN	23211	5/14/2013	ALYSON RENE HUNT	KNOXVILLE	TN
22993	12/11/2012	REGINA PITTS HUTTER	DOUGLASVILLE	GA	23212	5/14/2013	JENNIFER LEONE	BRENTWOOD	TN
22994	12/11/2012	JEREMY CODY MONTGOMERY	SUGAR LAND	TX	23213	5/14/2013	CHRISTOPHER RAY BAUMGARTNER	NASHVILLE	TN
22995	12/19/2012	JAMES MICHAEL ALLEN	SPARTA	TN	23232	5/31/2013	WAYNE MICHAEL EAGER	KNOXVILLE	TN
22996	12/11/2012	ALEXANDER P. ANDERSON	CHATTANOOGA	TN	23241	6/17/2013	WILLIAM B. NORRIS	NASHVILLE	TN
22998	12/11/2012	ABHAY A. KARANDIKAR	NASHVILLE	TN	23242	6/17/2013	JIMMY FAVERMAN	LA VERGNE	TN
22999	12/11/2012	RYAN S. KUNDA	CLARKSVILLE	TN	23244	6/5/2013	MATTHEW F. BENNETT	CHATTANOOGA	TN
23000	12/11/2012	SARAH DAVIS BARHAM	BATESVILLE	MS	23245	6/17/2013	MAEVE RYAN JOHNSON	NASHVILLE	TN
23001	12/14/2012	JUE LIN	GERMANTOWN	TN	23246	6/17/2013	GRACE E. ORIANIS	MEMPHIS	TN
23002	12/14/2012	DOROTHY VICTORIA ORTH WIECZYNSKI	ROSSVILLE	TN	23249	6/4/2013	ALEXANDRA M. ROUSSIS	NASHVILLE	TN
23003	12/13/2012	MICHELLE M. WILHOIT	STRAWBERRY PLAINS	TN	23250	6/14/2013	TRENT W. DIXON	MEMPHIS	TN
23004	12/14/2012	CANDACE R. NANCE	OLIVE BRNCH	MS	23251	6/14/2013	ELIZABETH MCCRAVY	MEMPHIS	TN
23005	12/13/2012	RONNIE BENJAMIN SANDERFORD	TAMPA	FL	23252	6/18/2013	SAMUEL JOSEPH HURST	MEMPHIS	TN
23006	12/13/2012	WILLIAM CARLTON DRUMMOND JR.	MEMPHIS	TN	23253	6/18/2013	SUSAN G. SIMPSON	NASHVILLE	TN
23097	2/26/2013	HARRIS TONEY MITCHELL III	BRENTWOOD	TN	23254	6/18/2013	CRAIG A. FOREMAN	ODESSA	TX
23138	3/26/2013	JAMES MARSHALL STINNETT	OLDFORT	TN	23255	6/19/2013	TAMARA ANN CROOK	KNOXVILLE	TN
23147	3/27/2013	PHILIP A. GROVES	NASHVILLE	TN	23256	6/19/2013	JUSTIN SCHELLENBERG	FRANKLIN	TN
23148	4/10/2013	RACHEL CELESTE MCKINLEY	CORDOVA	TN	23258	6/21/2013	MICHAEL T. HARVEY	KNOXVILLE	TN
23149	4/10/2013	RONALD COYIS THOMPSON II	CORDOVA	TN	23259	6/21/2013	SARAH KATHERINE MCGEE	FRANKLIN	TN
23174	4/17/2013	JANE LASTRE CARPENTER	CONWAY	AR	23260	6/21/2013	CHRISTOPHER A. BUIE	SPRING HILL	TN
23175	4/18/2013	CLAY M. CROCKETT JR.	JACKSON	TN	23261	6/19/2013	SIMING (BESSIE) LI	BRANDON	MS
23176	4/18/2013	HEATHER LEE LOVORN	BEECHGROVE	TN	23262	6/19/2013	LORI CORRY	CHATTANOOGA	TN
23203	5/8/2013	ANDREW HARRISON DIGBY	NASHVILLE	TN	23263	6/19/2013	STEVEN TYDINGS	SMYRNA	TN
23204	5/15/2013	RACHEL HUMPHRIES KUHN	MURFREESBORO	TN					

N E W C P A F I R M P E R M I T S

License Orig. Date	License Orig. Date	Name	City	State	License Orig. Date	License Orig. Date	Name	City	State
663	2/25/2013	CHERYL R. JONES, CPA	OAK RIDGE	TN	4011	8/22/2012	B AND H TAX SERVICES	KNOXVILLE	TN
4037	12/10/2012	CHRISTOPHER WM MAHLER, CPA P.C.	MARYVILLE	TN	4012	9/5/2012	STEVEN LAWSON, CPA	KNOXVILLE	TN
4038	12/11/2012	TOTHEROW, HAILE & WELCH, PLLC	MURFREESBORO	TN	4013	9/4/2012	TRANSACT, INC.	OOLEWAH	TN
4039	12/11/2012	CRISLER CPA, PLLC	HENDERSONVILLE	TN	4014	9/4/2012	RUFFIN CONSULTING	NASHVILLE	TN
4040	12/11/2012	STEVEN WILLIAMS, CPA	ROCKVALE	TN	4015	12/6/2012	QUICK TAX	CHATTANOOGA	TN
4041	12/11/2012	NORMAN A. DANIEL, CPA	FAIRVIEW	TN	4016	11/8/2012	ASSOCIATED ACCOUNTING SERVICES, P.C.	BRISTOL	TN
4042	12/11/2012	W. ROGER FITCH CPA	CHATTANOOGA	TN	4045	12/11/2012	BRIAN F. KIDD, CPA	MURFREESBORO	TN
4043	1/22/2013	HICKMAN & WEIR, CPAS	GATLINBURG	TN	4046	12/14/2012	LARRY E. BALL, CPA	KINGSPOUR	TN
4044	12/11/2012	MCKELL AMY, INC.	PARSONS	TN	4047	12/14/2012	TERRY L. UTLEY, CPA	GOODLETTSVILLE	TN
4057	1/4/2013	ANDREA A. MARSHALL, CPA	COLUMBIA	TN	4048	12/14/2012	DUMKELE ANIFOWOSHE, CPA	FRANKLIN	TN
4058	1/11/2013	PATRICK FORSTER, CPA	HARROGATE	TN	4049	12/19/2012	BRYAN TODD, CPA	MURFREESBORO	TN
4059	1/11/2013	OSIF ACCOUNTING	MEMPHIS	TN	4050	12/27/2012	ROBERT BURTON LAMONT CPA	JUPITER	FL
4060	1/23/2013	MELODY LIU, CPA	CORDOVA	TN	4051	12/27/2012	ROCKBRIDGE ADVISORS, LLC	CHATTANOOGA	TN
4061	1/11/2013	TERRY POLSGROVE, CPA	ROSSVILLE	TN	4052	1/2/2013	DOYLE & HORLACHER PLC	FRANKLIN	TN
4062	1/20/2013	HOKE FINANCIAL SERVICES PLLC	MOUNT JULIET	TN	4057	11/7/2012	BALES CPA AND CONSULTING, PLLC	TALBOTT	TN
4063	1/11/2013	SHELLEY AND SHERRELL, INC.	HIXSON	TN	4018	11/13/2012	AMY PHILLIPS	NASHVILLE	TN
4064	1/11/2013	KIMBERLY BARNETT CPA, PLLC	HARROGATE	TN	4019	11/13/2012	EDMONDSON, BETZLER AND MONTGOMERY, PLLC	BRENTWOOD	TN
4065	2/15/2013	JANINE KONOPKO CPA	MEMPHIS	TN	4020	12/13/2012	BP ACCOUNTING	BRENTWOOD	TN
4066	1/30/2013	WALTER H. VANCE JR CPA	NASHVILLE	TN	4021	11/13/2012	PATHWAY BUSINESS SERVICES	KNOXVILLE	TN
4067	1/30/2013	JARED MONGER, CPA, PLLC	FRANKLIN	TN	4022	12/7/2012	CHRIS BECK, CPA	CLARKSVILLE	TN
4068	1/30/2013	MATTHEW T. MOORE, CPA	MORRISTOWN	TN	4023	11/26/2012	FROST AND COMPANY, PLLC	CHATTANOOGA	TN
4069	1/31/2013	WJA CONSULTING, LLC	NASHVILLE	TN	4024	12/19/2012	TAXWORXS	NOLENSVILLE	TN
4070	1/31/2013	REBA HINKLE, CPA	MURFREESBORO	TN	4025	11/16/2012	J COOPER, PLLC	KNOXVILLE	TN
4072	2/7/2013	IN TOUCH ACCOUNTING	KNOXVILLE	TN	4026	11/19/2012	JODIE FARRIS, CPA	NASHVILLE	TN
4082	4/1/2013	ANGIE HILL, CPA	KNOXVILLE	TN	4027	12/11/2012	ROY HERSCHEL STONE, CPA	HENDERSONVILLE	TN
4083	4/24/2013	COFFMAN AND COMPANY, P.C.	POPLAR BLUFF	MO	4029	11/21/2012	DAVID E. BROWN, CPA	SHELBYVILLE	TN
4084	4/16/2013	MARTHA H. REDDING, CPA	CULLEOKA	TN	4030	11/26/2012	WILLIAM B. PORTERA, C.P.A.	MEMPHIS	TN
4085	4/18/2013	JONATHAN R. MEDLEY, CPA	COOKEVILLE	TN	4031	12/4/2012	BRADLEY CPA SERVICES	COLUMBIA	TN
4086	5/15/2013	MICHAEL T. SKINNER CPA, PLLC	SOUTHAVEN	MS	4032	12/10/2012	NORMAN WHITE, CPA	JONESBOROUGH	TN
4087	5/20/2013	D D BAIRD, CPA	MORRISTOWN	TN	4033	12/10/2012	WANDA T. ONADEKO CPA	FRANKLIN	TN
4088	5/20/2013	LINDSEY A. LOFTIS, CERTIFIED PUBLIC ACCO	COOKEVILLE	TN	4034	12/10/2012	ROBERT M. APPLE, CPA, PLLC	COOKEVILLE	TN
4074	2/7/2013	KURT L. DRYDEN, CPA	SPRINGFIELD	TN	4035	12/10/2012	SOUND ACCOUNTING PLLC	CHATTANOOGA	TN
4075	2/7/2013	CRAIG M. TRENTHAM CPA	SEVIERVILLE	TN	4036	12/4/2012	CHAD TROUP, CPA	NASHVILLE	TN
4076	2/26/2013	MERREDITH M. MOOTH, CPA, PLLC	LA VERGNE	TN	4053	12/31/2012	LESLIE OLIVE, CPA	SOUTH FULTON	TN
4077	2/26/2013	JOSEPH N. FERGUSON, CPA	GERMANTOWN	TN	4054	1/4/2013	SARAH J. ELDER, CPA	CHATTANOOGA	TN
4078	2/26/2013	LANNETTE HIXSON CPA	GREENEVILLE	TN					
4079	2/26/2013	TOMMY PLASS, CPA	MEMPHIS	TN					
4080	4/10/2013	MY CFO, LLC	FRANKLIN	TN					
4089	5/20/2013	COWART REESE SARGENT CPA'S	PARIS	TN					
4055	1/3/2013	STEPHEN S. ENGLERT, CPA	FRANKLIN	TN					
4056	1/3/2013	WEST TN TAX	BURLISON	TN					
4073	2/7/2013	SHANNON P. DOWNS	PULASKI	TN					
4090	5/20/2013	SARA DOLPH CPA PC	PETERSBURG	TN					
4091	5/20/2013	PAUL RANDALL HODGE, CPA	HARRIMAN	TN					
4092	5/28/2013	FRAGNOLI AND COMPANY CPA'S	HENDERSONVILLE	TN					
4093	6/5/2013	ED SALYERS CPA	HENDERSONVILLE	TN					
4094	6/14/2013	MARK L. CURTIS, CPA	NASHVILLE	TN					
4095	6/14/2013	WARREN JACKSON CPA	ANTIOCH	TN					
4096	6/14/2013	KIM WOODLIEF, CPA PLLC	GERMANTOWN	TN					
4097	6/21/2013	DUMEZ CPA	NASHVILLE	TN					
3987	8/6/2012	JODY PACE	FRANKLIN	TN					
3989	7/18/2012	AULL AND COOPER CPAS PLLC	NASHVILLE	TN					
3990	7/18/2012	MELLOWTOWN FINANCIAL LLC	TUCKER	GA					
3991	7/18/2012	TODD W. CULPEPPER, CPA	KNOXVILLE	TN					
3992	7/19/2012	THE MEMPHIS CPA GROUP, INC.	MEMPHIS	TN					
3993	7/19/2012	MARK T. HEATH, CPA	CORDOVA	TN					
3994	8/1/2012	ALEXANDER THOMPSON ARNOLD, PLLC	JACKSON	TN					
3995	7/25/2012	ZAKKIYYA Y. SHAKIR, CPA	ANTIOCH	TN					
3996	8/2/2012	CAROL A. SAPPINGTON	KINGSTON SPRINGS	TN					
3997	8/9/2012	LITTLE STAR WILBURN CPA, PLLC	HIXSON	TN					
3998	8/2/2012	ROBERT T. BUCKNER, CPA	MOUNT JULIET	TN					
3999	8/1/2012	LAWRENCE RECTOR, CPA	KNOXVILLE	TN					
4000	8/10/2012	DENISE ROYCE, CPA	FRANKLIN	TN					
4001	8/9/2012	STATE AND LOCAL TAX ADVISORS, LLC	LENOIR CITY	TN					
4002	8/9/2012	DORRIS AND MCLEAN, CPAS	NASHVILLE	TN					
4003	8/8/2012	CARLA A. HARPER, CPA	MURFREESBORO	TN					
4004	8/16/2012	MICHAEL CANTERBURY, CPA	NASHVILLE	TN					
4006	8/16/2012	LEE GOWAN CPA	MARYVILLE	TN					
4007	8/16/2012	JOHN C. PANNELL, CPA	KNOXVILLE	TN					
4008	8/16/2012	R. MOORE, PC, CPA	COPPERHILL	TN					
4009	8/22/2012	ASHLEY LANG, CPA	NASHVILLE	TN					
4010	8/22/2012	SCOTT POWELL, CPA	SPRING HILL	TN					

DELINQUENT TENNESSEE CPA LICENSES

The following individuals did not renew their Tennessee CPA licenses prior to 12-31-2012. These licenses are considered expired but may be renewed by paying the license fee and penalty fees prior to 12-31-2013. 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.

License	Name	License	Name
2116	William Singleton	15710	Thomas O. Bowns
3290	William J. England	15928	Douglas I. Ragsdale, Jr.
3470	Michael G. Donato	16128	Eve C. McCullar Moore
4778	James E. Himelrick, Jr.	16682	Elaine M. Rogers
5012	Danny R. Tacker	16760	Gregory J. Melville
6298	Vickie L. Hill	17260	Sherry Rockhoit Moreland
6864	Linda T. Wych	18098	Nneka Ifeoma Ikejiani
8812	David Britton Brand	18468	Yarlene Wang
9342	William Stephen Hester	18502	Jarvis B. Moore
9418	Joseph H. Barber	19074	Amy Givens McGrady
10052	Bill R. Noble	19598	Ashlei M. Callison
10600	David A. Schwab	19782	Ronald Allen Brooks
11300	Hazel C. Wadley	19804	Michael Allen Pearce
11946	Alva Vernon Wadley	20180	Ashley Urda Deffenbaugh
13656	Maureen Derrig Hunter	21220	Kenneth A. Tyler
13956	Carl Sidney Davis	22168	Katherine Ann Whitehead
14280	David Alan Billington	22590	Katherine E. Denci
14684	Richard Allen Poole	22658	Shane Paul Mason
15194	William Scott Clark		

DEPARTMENT OF COMMERCE AND INSURANCE
TENNESSEE STATE BOARD OF ACCOUNTANCY
500 JAMES ROBERTSON PARKWAY
NASHVILLE, TENNESSEE 37243-1141
Telephone: 615-741-2550 - FAX 615-532-8800
www.tn.gov/commerce/boards/tnsba



CPA CHANGE OF ADDRESS FORM

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 No. _____

When did your address change? _____ [Check Address(es) to be Changed]

Requested Address Change(s) Home _____ Mailing _____ Employment _____

NEW HOME ADDRESS: _____

CITY _____ STATE _____ ZIP _____

PHONE () - _____ E-MAIL _____

NEW MAILING ADDRESS: _____

CITY _____ STATE _____ ZIP _____

PHONE () - _____ E-MAIL _____

NEW EMPLOYMENT ADDRESS: _____

(Include Place of Employment) _____

_____ ZIP _____

PHONE () - _____ E-MAIL _____

Fax Number of preference: _____

SIGNATURE
Revised 08/24/09

DATE
RDA



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:

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 license or residency:

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

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

Name	Address	Percentage of Work Time	Own	Vote

Complete the following table for CPA Employees regardless of state of license 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 _____

Tennessee Department of Commerce and Insurance
Tennessee State Board of Accountancy
2nd Floor, Davy Crockett Tower
500 James Robertson Parkway
Nashville, Tennessee 37243-1141

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