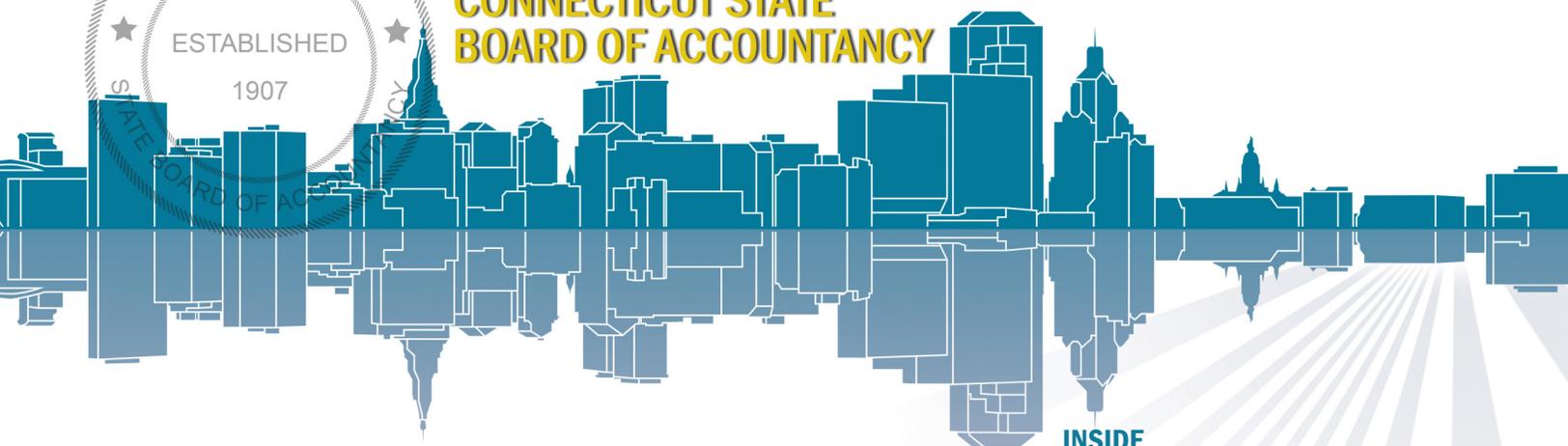




CONNECTICUT STATE BOARD OF ACCOUNTANCY



Letter from Board Member

Marcia L. Marien

I was excited to be selected to serve as a member of the Auditing Standards Board (“ASB”) after being nominated by the National Association of State Boards of Accountancy (“NASBA”). There are 19 members of the board consisting of public practitioners, members with experience in the regulatory side (state boards of accountancy), users and public members. There is a good mix of public practitioners that include the big four, regional firms and local practitioners and, as you can imagine, we all have very different experiences in working with and applying the standards that the ASB sets. The following items were on the agenda at the January 2016 meeting (summarized in my own words and not those of the ASB):

- Direct Engagements – The U.S. attestation standards require that there be an assertion for auditors to test and, on which, form an opinion. Other countries have “direct engagements.” This allows the auditor to develop the assertion. For example, a client might ask “are we the lowest cost grocer in our area?” The auditor would measure against certain criteria and form an opinion.
- Exempt Securities – The ASB is looking to provide guidance on what triggers auditors involvement in security offerings that are not under the jurisdiction of the Securities and Exchange Commission, and requirements when auditors are involved. These offerings might include municipal bonds, crowd funding and franchises.
- Going Concern – The Financial Accounting Standards Board (“FASB”) has issued a new standard that requires management to evaluate the entity’s ability to continue as a going concern. The current auditing standard needs to be amended for the new FASB standard.
- Auditor Reporting – With the international and public company audit reports changing, the ASB is considering making similar or other changes to address user desires and needs.

Continues on page 2

INSIDE

Board Members Appointed to National Committees	2
CPE Reminder	2
New Law Updates	3
Connecticut Licensing information on CPAverify.	4
Elijah Watts Sells Winner	5
Important Dates	5
CPA Exam Test Results	6
Initial Certificates Issued	7
Initial Firm Permits Issued	10
Initial Licensees Issued	11

MEMBERS OF THE BOARD

- John H. Schuyler, CPA, Chairman
- Mark Aronowitz
- Timothy F. Egan, CPA
- Karla Fox, Esq.
- Dannell R. Lyne, CPA
- Marcia L. Marien, CPA
- Peter J. Niedermeyer, CPA
- Martha S. Triplett, Esq.

BOARD STAFF

- Sonia Worrell Asare, Staff Attorney
- Stephanie Sheff, License and Application Analyst
- Dominika Sorensen, Office Assistant

CONTACT INFORMATION

State Board of Accountancy
30 Trinity Street
Hartford, CT 06106
Phone: (860) 509 – 6179
Fax: (860) 509 – 6247
Email: sboa@ct.gov
Website: www.sots.ct.gov

The Connecticut State Board of Accountancy is working hard on behalf of our licensees and clients.

We are proud to announce recent appointments of the board members and staff to national committees:



John H. Schuyler, CPA,
Chairman
NASBA's Compliance
Committee



Timothy F. Egan, CPA
NASBA's Standard-Setting
Advisory Committee



Dannell R. Lyne, CPA, MST
NASBA's CBT Administration
Committee



Marcia L. Marien, CPA
AICPA's Auditing Standards
Board



Sonia Worrell Asare, Esq.
NASBA's Executive Director
Committee

continued from cover

Letter from Board Member

- Sustainability Reporting – As more and more users would like assurance on a company's sustainability reporting, the ASB is debating how to best serve the profession and public. The ASB is considering whether to issue a new standard or amend the existing attestation standards.

I was pleased to see how much the ASB considers input from all sizes of firms and users. I would encourage you to make official responses on any matters that might affect you when the ASB requests comments. In addition, I would be very interested in knowing any unique perspectives, unanticipated consequences or other input you have on items on upcoming ASB agendas. Please feel free to contact me at mmarien@odpkf.com.

Yours,
Marcia L. Marien

Reminder!

Connecticut requires CPE to be completed every fiscal year, July 1st through June 30th, and must be reported to the Board by December 31st of every year. The Connecticut State Board of Accountancy implemented a mandatory four-hour ethics requirement. This requires Connecticut CPA license holders to take four hours of ethics education every three years from the date the requirement was last met. Any Connecticut certified public accountant license holder who performs attestation or compilation services and signs financial statements on behalf of a firm must earn eight hours of the annual 40 hours of CPE in the subject areas of financial statement preparation and reporting (accounting and auditing courses).

Additional Information on CPE Provisions for Instructors/Professors: Regulations of Conn. State Agencies

§ 20-280-26(2): When an instructor or discussion leader serves at a program for which participants receive CPE credit and at a level that contributed to his or her professional competence, credit should be given to him for preparation and presentation time measured in terms of contact hours. For the first time they present a program, instructors or discussion leaders should receive contact hour credit for actual preparation hours up to 2 times the class contact hours. For repetitious presentations the instructor or discussion leader should receive no credit unless he can demonstrate that the subject matter involved was changed sufficiently to require significant additional study or research. **Credit for presentations and/or preparations may not exceed twenty (20) hours in any CPE year.**



New Law

In the 2015 legislative session, the Connecticut State Board of Accountancy proposed “AN ACT IMPLEMENTING THE STATE BOARD OF ACCOUNTANCY’S RECOMMENDATION TO REDEFINE “ATTEST” AND “REPORT”, which passed by the General Assembly. As such, Section 1. Section 20-279b of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2015).

The Act expands the definition of “Report” as follows:

(11) “Report” means, in reference to any attest or compilation service, any opinion, writing or other form of language that (A) expresses or implies assurance as to the reliability of the attested information or compiled financial statements, and (B) contains or is accompanied by a statement that expresses or implies that the person or firm issuing such opinion, writing or other language has special knowledge or competence in accounting or auditing, which expression or implication arises from, among other things, the use of names or titles by the issuer indicating that the person or firm is an accountant or auditor or from the language of the report itself. “Report” includes any form of language that disclaims an opinion when such form of language is conventionally understood to imply any positive assurance as to the reliability of the attested information or compiled financial statements referred to or special competence on the part of the person or firm issuing such language, including any other form of language that is conventionally understood to imply such assurance or special knowledge or competence;

The definition of Attest is revised as follows:

(b) “Attest” means providing the following financial statement services:

- (1) any audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS);
- (2) any review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS);
- (3) any examination of prospective financial information to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE); and
- (4) any engagement to be performed in accordance with the standards of the PCAOB; and
- (5) any examination, review, or agreed upon procedures engagement to be performed in accordance with the SSAE, other than an examination described in subsection (3).

Connecticut Licensing Information Now Available on CPAVerify.org

CPAverify.org, the national database of CPAs, was developed jointly with other state boards of accountancy and the National Association of State Boards of Accountancy (NASBA). The Connecticut Board of Accountancy is now among the majority of state regulatory boards that are populating the database with official regulatory CPA data on a regular schedule. In most cases, the data is received daily by NASBA from state boards. The website, CPAverify.org, is free and open to the public.



In its launch in October 2011, CPAverify included licensee data for 22 states. Additional states are being added until all 55 U.S. CPA licensing jurisdictions are included. A national database of this kind has been in high demand for some time as corporations, individuals, CPA firms and organizations such as the IRS and PCAOB have expressed a need for up-to-date access to CPA records across multiple jurisdictions. To address this growing need in the marketplace, CPAverify was designed as an outward-facing version of an internal CPA database that has been in operation by NASBA for many years and only available for use by authorized state board personnel.

CPAverify.org provides individuals and organizations with a centralized way to conveniently and reliably research the official license status of a CPA across multiple states without the need for conducting a search of each state board website individually. The site also provides a general license history for CPAs. To learn more about CPAverify.org or to conduct your own search, visit www.CPAverify.org.



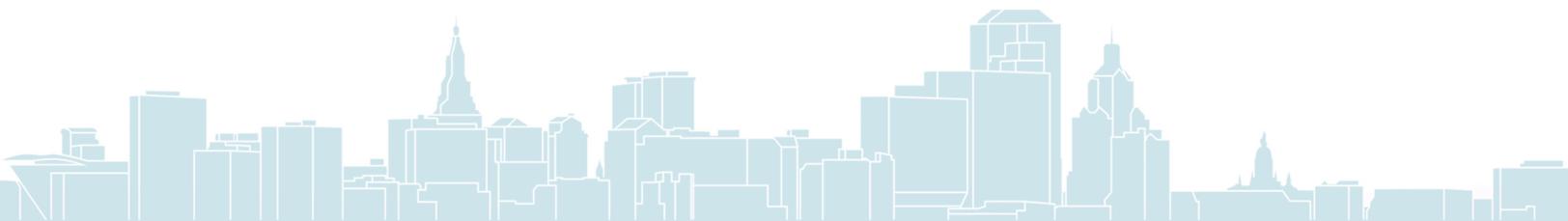
MOVING?

PLEASE NOTIFY THE BOARD OFFICE OF YOUR NEW ADDRESS

A written request to our office with your current and previous address along with your certificate and/or license number is needed. There is no fee for processing this request at this time. The change should appear on our website www.sots.ct.gov under the general column titled "Search for a Connecticut CPA or Accounting Firm" within 5 business days of submission.

MAIL, FAX, OR EMAIL REQUEST TO:

**Connecticut State Board of Accountancy
30 Trinity Street, Room 250
Hartford, CT 06106
Fax: (860) 509 - 6247
Email: sboa@ct.gov**





Elijah Watt Sells Award Winner

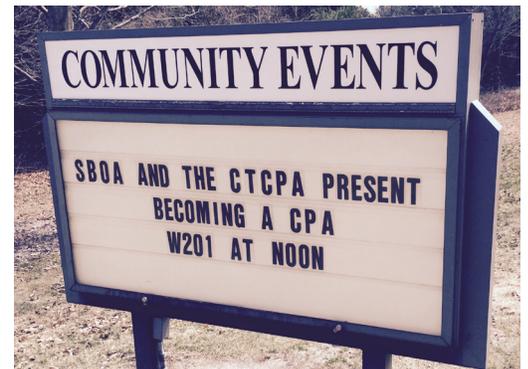


Pictured from left: Mark Connolly and Sonia Asare.

This award is presented to CPA candidates who obtain the highest combined grades when taking all four sections of the Uniform Certified Public Accountant Examination at one administration. The award was created in 1923 to honor Elijah Watt Sells, a founding partner of Haskins & Sells, which was a predecessor to the international firm Deloitte. Mr. Sells was active in the creation of the AICPA. Secretary of the State Denise Merrill congratulated Mr. Mark Connolly for his outstanding performance on the 2014 Uniform CPA Exam by the American Institute of Certified Public Accountants (AICPA). Presenting him with a citation celebrating his accomplishment is Sonia Worrell Asare, Staff Attorney for the Board.

College Initiative

The State Board of Accountancy and the Connecticut Society of CPAs created the College Initiative to expand the pipeline into the profession from college students in the Connecticut area. The board sent invitations to colleges across the state explaining why they wanted to visit and they were well received by many institutions. Sonia Worrell-Asare and Stephanie Sheff, along with Mark Zampano of the CTCPA, visited colleges across Connecticut to educate undergraduate accounting students about the qualifications for the CPA examination and licensure. One of the goals of this initiative was to connect with both students and professors to encourage them to contact the board with any questions. Colleges visited include the University of Connecticut, the University of Hartford, Western Connecticut State University, Fairfield University and many others. This initiative has been a great success and we encourage any colleges that are interested to contact us so we can come out to you and educate your students.



OFFICE CLOSURE

In accordance with the holiday schedule of the State of Connecticut, the Board's office will be closed on the following dates:

February 12, 2016	September 5, 2016
February 15, 2016	October 10, 2016
March 25, 2016	November 11, 2016
May 30, 2016	November 24, 2016
July 4, 2016	December 26, 2016
	January 2, 2017

REMAINING 2016 BOARD MEETING DATES AND LOCATIONS

TUESDAY, APRIL 5, 2016

10:00 AM, 2nd floor conference room
30 Trinity Street, Hartford, CT

THURSDAY, MAY 12, 2016

10:00 AM, UCONN Business School
100 Constitution Plaza, Hartford, CT

JUNE 2016

NO MEETING

JULY 2016

NO MEETING

THURSDAY, AUGUST 4, 2016

10:00 AM, 2nd floor conference room
30 Trinity Street, Hartford, CT

THURSDAY, SEPTEMBER 8, 2016

10:00 AM, 2nd floor conference room
30 Trinity Street, Hartford, CT

THURSDAY, OCTOBER 6, 2016

10:00 AM, 2nd floor conference room
30 Trinity Street, Hartford, CT

THURSDAY, NOVEMBER 3, 2016

10:00 AM, 2nd floor conference room
30 Trinity Street, Hartford, CT

DECEMBER 2016

NO MEETING

Overall Performance

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	93,742	70,228	49,338	51,787	46,477	50,095	47,300
Sections	240,882	140,099	100,783	65,379	55,034	61,173	59,296
% Pass	48.4%	52.3%	42.4%	46.7%	54.0%	46.3%	48.1%
Avg Score	71.5	71.7	70.9	72.3	73.4	69.8	70.8
Avg Age	29.3	28.3	30.6	29.3	29.6	29.2	29.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	45,108	44,227	85,206	8,646	42,458	24,844	10,222	16,218	1,605	23,863	21,296	14,153	10,311	15,806	16,851
Sections	113,610	113,238	218,179	22,703	107,441	66,478	25,878	41,085	3,234	61,494	47,692	30,729	22,485	36,582	38,666
% Pass	46.0%	51.0%	49.5%	43.4%	53.5%	50.2%	40.2%	36.4%	62.4%	59.2%	48.2%	47.2%	44.7%	44.5%	40.6%
Avg Score	70.8	72.2	71.9	68.5	72.2	72.4	69.9	68.7	75.8	74.8	71.3	71.1	70.5	70.3	69.1
Avg Age	29.5	29.4	29.2	32.1	27.7	29.1	30.0	36.2	21.7	23.2	24.9	26.9	29.0	32.2	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	6,925	11,749	3,812	3,624	<6	51,582	109,758	55.0%	52.5%	72.1	<6	1,326	5,432	4.10	5.1%	97.6%
Active	33,736	11,499	5,518	11,051	<12	25,804	40,355	27.5%	52.3%	72.9	<12	5,599	24,061	4.30	21.4%	93.1%
Inactive	1,778	7,789	3,244	5,225	<18	17,100	26,570	18.2%	47.9%	71.9	<18	7,176	35,525	4.95	27.5%	80.8%
Drop	0	3,204	7,944	8,585	<24	8,779	14,253	9.4%	39.0%	69.6	<24	4,573	27,223	5.95	17.5%	67.2%
Lost Cd	0	1,152	3,211	3,450	>24	20,939	49,946	22.3%	37.6%	69.3	>24	7,436	77,315	10.40	28.5%	38.5%
Total					Total	93,742	240,882	100%	48.4%	71.5	Total	26,110	169,556	6.49	100%	61.6%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score												
Overall	51,787	65,379	46.7%	72.3	46,477	55,034	54.0%	73.4	50,095	61,173	46.3%	69.8	47,300	59,296	48.1%	70.8
2015	25,058	28,927	50.3%	72.8	21,878	23,666	61.7%	74.5	27,484	30,946	50.8%	70.4	21,127	23,902	52.7%	71.3
2014	13,801	18,827	48.1%	73.1	12,494	15,159	58.5%	74.5	10,715	13,960	47.1%	70.3	13,929	18,532	50.9%	72.1
2013	4,981	6,908	39.6%	70.6	4,395	5,955	42.9%	71.7	4,563	6,333	38.5%	68.6	4,757	6,682	41.7%	69.6
Other	7,947	10,717	41.5%	70.7	7,710	10,254	37.2%	69.2	7,333	9,934	35.4%	67.0	7,487	10,180	38.2%	68.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
	Overall	65.1%	59.2%	58.9%	58.7%	60.0%	61.7%		49.2%	Overall	63.7%	59.2%	55.2%	67.1%	57.1%
2015	66.6%	61.3%	61.5%	60.7%	59.8%	62.6%	52.6%	2015	65.2%	62.5%	59.7%	68.4%	61.8%	61.9%	75.1%
2014	66.6%	61.4%	59.4%	59.7%	61.7%	64.0%	50.0%	2014	66.5%	61.6%	58.6%	68.4%	60.3%	60.8%	72.5%
2013	61.3%	54.5%	54.2%	52.9%	59.1%	58.5%	41.8%	2013	60.5%	53.0%	46.4%	63.1%	49.6%	53.1%	63.9%
Other	60.4%	51.7%	52.9%	54.4%	58.1%	57.3%	41.8%	Other	56.9%	49.0%	42.1%	63.7%	42.7%	46.8%	57.8%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
	Overall	52.8%	47.1%	48.3%	56.2%	60.2%		43.7%	Overall	62.6%	58.4%	59.6%	55.3%	57.9%
2015	56.5%	52.2%	52.3%	59.5%	60.2%	49.2%	2015	64.1%	62.3%	61.1%	57.4%	60.6%	55.3%	51.7%
2014	51.9%	46.8%	49.4%	56.5%	55.8%	42.9%	2014	65.0%	59.2%	62.6%	57.2%	59.1%	53.2%	47.9%
2013	47.7%	39.0%	42.0%	51.9%	54.1%	35.3%	2013	59.1%	50.4%	55.4%	54.1%	51.8%	45.3%	38.1%
Other	43.2%	33.2%	35.6%	45.7%	54.1%	29.1%	Other	56.0%	50.7%	52.5%	46.6%	51.9%	42.5%	34.5%

Initial Certificates and Registrations Issued

January 1, 2015 - December 31, 2015

ALOK AJMERA	ASHLEY N. GABRIEL	MATTHEW THOMAS OLIVER
KAYLA NICOLE ANRICO	HAYLEE GLASSMAN	MATTHEW D. PAPALLO
KATHERINE A. ARZT	LISA A. GORMAN	HELEN T. PARTRIDGE
PETER PHILIP BERTOCHI	RACHEL LEIGH GOULD	RATI PATEL
LAUREN A. BLAIR	NICHOLAS GUAY	ALIX M. QUINN
KEITH E. BLANCHETTE	KEVIN MICHAEL HARRIS	DEEPA RAJARAM
REBECCA ANNE BOCCO	JOHN D. HARRISON	DANIEL WILLIAM REIMAN
ERIC JAMES BOUCHER	ROBERT E. HEINER	NICHOLAS VINCENT RICCARDO
DAVID ROBERT BROCHU	KEVIN MICHAEL HOAGLAND	JONATHAN MICHAEL SAKAKINI
JOEL DA SILVA CASTRO JR	CHRISTOPHER ALLAN HOMICK	PARAG SANTHOSH
CHRISTOPHER MICHAEL CHIARALUCE	LOGAN RANDOLPH JOHNSON	DIANE MARIE SMITH
KAITLYN DEBORAH CIMINO	DEEPA PRAKASH KADAM	JUSTIN GEORGE SOREL
KEVIN MICHAEL CIRILLO	GINA SARAH KANE	ANTHONY JAMES SPERDUTI JR
FRED JOSEPH CONTRATA	KEVIN JOHN KISS	DOUGLAS G. STRATOUDAKIS
KINGA M. CZWARTOSZ	CHRISTOPHER WILLIAM KOTOS	KELLY LYN TESTA
LINDSAY D'ERMO-OWENS	JOHN CHRISTOPHER KRISCENSKI	GEORGIA TSAOUSIS
JAMES ALEX DANIELS	JAMES THOMAS LACROIX	ALAINA DOROTHY UMBACH
CRISTIN DEFRANCESCO	ROBERT LOURENCO	NICHOLAS LAWRENCE VALLI
MICHAEL CHARLES DEW	ERIC M. LYNCH	PRASANT VENIMADHAVAN
AGNIESZKA EWA DUMANSKY	MELINDA DIANNE MANCARELLA	DANIEL JOSEPH VILLECCO
ROBERT ANDRIS EASON	ANETA MARIA MASELEK	MIRYAM WISNICKI
JUN FAN	AIMEE LYNN MATTESON	DANIELLE NICOLE WOOD
CHRISTINE M. FERGUSON	KATHLEEN MIRANDA MATTHEWS	JOSE WILLIAM ZAPATA
KINGA FIEJDASZ	KATHLEEN ELISE MCKEON	ROBERT J. ZINNO JR
EMILY M. FINN	JOHN R. MISCIOSCIA JR	
KEVIN MICHAEL FREYER	KEVIN DANIEL MOLL	

Initial Firm Permits Issued

January 1, 2015 – December 31, 2015

ACCOUNTING ADVANTAGE, LLC
ADVANCED ACCOUNTING SOLUTIONS, LLC
ANTHONY J. DEFILIO, CPA, LLC
ANTON COLLINS MITCHELL LLP
ARONSON LLC
ASSURE PROFESSIONAL, LLC
BECHER, DELLA TORRE, GITTO & COMPANY
Beers, Hamerman, Cohen & Burger, PC
BERMAN HOPKINS WRIGHT & LAHAM CPAS AND ASSOCIATES LLP
BOLTON & ASSOCIATES TAX PLANNING, LLC
BRIGGS WEALTH MANAGEMENT, INC.
BROCKMAN, COATS, GEDELLAN & CO.
BUTCHER & COMPANY, LLC
CERRONE, GRAHAM & SHEPHERD, P.C.
CHRISTEL D. KIEFER
CHRISTINE VOYTEK CPA LLC
CHRISTOPHER P LEFOLEY, CPA INC
CONDON & COMPANY, PC
D'ALEO & GAZIS, LLC
D'ARELLI PRUZANSKY, P.A.
DAVIE KAPLAN, CPA, PC
DGN, LLC
DIANE NELSON, CPA, LLC
DIANNE R. SAUNDERS, CPA, LLC
DICHOSO AND COMPANY, CPA, INC.
EDWARD C. HAWKINS & CO., LTD.
EICHEN & DIMEGLIO, CPAS, P.C.
ELLEM M ESSMAN, CPA & ASSOCIATES, LLC
ELLSWORTH & STOUT, LLC
ERICKSON & SATO, CPA'S, LLC
FERLAND & COMPANY CPAS, LLC
FIELD & HIGGINS, PC
FLACKMAN GOODMAN & POTTER, LLP
FOSTERCO, LLC

FRYDLAND AND CO., LLC
G. TRACY LAPORTA, CPA. LLC
GARVEY, STEELE & COMPANY, LLP
GEORGE FOLLINI, JR., CPA, P.C.
GETTRY MARCUS CPA PC
GITLINCAMPISEPRENDERGAST LLC
GRAY LOCEY CPA P.C.
GUNNIP & COMPANY LLP
GUYDER, HURLEY, P.C.
HAYNIE & COMPANY
HMM, CPAS LLP
HOGAN TAYLOR LLP
INSOURCE CPA, LLC
JUSTINIANO & COMPANY, LLC
K. BRIAN PYBUS, CPA
KOSOVSKY AND COMPANY CPA & CONSULTANTS, LLC
LACASSE & COMPANY, LLC
LATTIMORE, BLACK, MORGAN & CAIN, PC
LINDA C. KNIERIM, CPA, LLC
LINDA WITYAK, CPA, PC
LISA A. DUFRANE, CPA
LISA A. FOY, CPA, LLC
LISI & LIBERATI, LLC
MACCONEL & DODD
MACPAGE LLC
MARK MAKUCH, CPA, LLC
MARSHALL & MOSS, LLP
MICHAEL A. DUCA COMPANY CERTIFIED PUBLIC ACCOUNTANT, P.C.
MICHAEL C ALLEN & CO CPA PLLC
MICHAEL J. BERRYMAN, CPA
MICHAEL R. SULLIVAN, CERTIFIED PUBLIC ACCOUNTANT, P.C.
MILLER COOPER & CO., LTD
MURPHY & CO CPA'S, LLC
NDB ACCOUNTANTS & CONSULTANTS LLP

NICHOLAS LAPIER CPA PC
NUSSBAUM YATES BERG KLEIN & WOLPOW, LLP
OHAB AND COMPANY, P.A
PARKER TAX SERVICES, LLC
PETER CIUREK, CPA
PING XIE, CPA
PKF, P.C.
PMG PROFESSIONAL GROUP LLP
PREMIER CPAS, P.C.
PRICEWATERHOUSECOOPERS LLP (CANADA)
RAYMOND A. OPPEL, CPA, LLC
RECTOR, REEDER & LOFTON, P.C.
RJI RAMIREZ JIMENEZ INTERNATIONAL CPA'S
RODIKA VERGULES, CPA
RUSSELL & COMPANY CPAS, P.C.
RYAN KOENITZER, INC
SCRUDATO & CO., PA
SHEDJAMA, INC.
SHILSON, GOLDBERG, CHEUNG & ASSOCIATES, LLP
SNYDER & COMPANY CPA'S, PC
SQUAR MILNER LLP
SRF ACCOUNTING GROUP, LLC
TAYLOR MCKAY LLC
THE DUNCANNON GROUP, LLC
TMI CPA, P.C.
TOMMY J. HARRIS, CPA, LLC
WAYNE A. HUSKES CPA, LLC
WENDY L KAUFMAN, CPA
WEST & COMPANY, INC.
WSRP, LLC
YEO & YEO, PC
YHP TAX & CONSULTING LLC

Initial Licensee Issued

January 1, 2015 – December 31, 2015

LEE MICHAEL ESLYN
JENNIFER M. HAWKINS
DEBORAH A KAVANAUGH
LEAH ELIZABETH MCQUEENEY

JEFFREY P. NEIDHARDT
ANGELO OLIVIERI III
LOUIS M. PERUGINI
KELLY RUBY

JONNY LANDON SAHLIN
DIANNE R. SAUNDERS
KEVIN ROBERT SIMON
JEFFREY CRAIG SOLOMON

Initial Certificates and License Issued

January 1, 2015 – December 31, 2015

JOSEPH SARPONG ABOAGYE
MARIA B. AGUILERA
JOSEPH ALEXANDER ALBIACH
SAID A. ALI
JENNA M. ALLEGRETTO
PATRICIA MARIE ALLEN
CHRISTOPHER R. ANDERSON
GREGORY D. ANTIPOFF
CHRISTOS APAZIDIS
MATILDA D. ASSELIN
BENJAMIN A. ATKINS
SALLY ANN BAILEY
KEITH STEVEN BALLA
JOHN THOMAS BARRETT III
THOMAS BAYER
MICHAEL STEVEN BECKMAN
KELLY MARIE BEEL
ROBIN E. BERGER
HORACIO A. BERNAL
ANDRONICA BICA
KYLE S. BIDDICK
JESSICA BIELE
AUSTIN TRAVIS BILLINGSLEA
BRANDON JOSEPH BOGARD
BRETT MICHAEL BOLNICK
CRAIG B. BORGE
MINA WADIE BOUTROS
CHRISTOPHER KELIIMAIIKAI BOYD
KATE ELIZABETH BRADY
MELISSA COLLOPY BRAUN
JAMES BREEN

JACOB A. BRENTUM
JODY M. BRINT
LYNDSEY BRODERICK
ANGELO JOSEPH BRUNO
ZACHARY JAMES BUDD
JEFFREY T. BUI
LAURA I. BULAS
KENNETH J. BURSTINER
JACQUELINE M. BUTTENDORF
SAMANTHA JENNIFER CANNIFF
KAREN JEANETTE CARLSON
KARA CARSERINO
SHANNON ELIZABETH CAVALLO
MARTHA SUMMERS CHAPMAN
JULIO CESAR CHAVEZ-REYES
JOHN GLENN CHINERY
YENJIUN CHIOU
SHEREEN SINGH CHIRAMBO
EDWARD CHIRONGO
DAVID GORDON CLARKE
ANDREW I. COHEN
KIMBERLY COLLA
CAILEEN MARIE COLLINS
DANIEL ANDREW COLUCCI
LIN CONNORS
JACQUELINE RENE COUTU
ELIZABETH M. COX
BRIAN CRAMER
EUGENIA Z. CRANE
FANG CUI
CATHERINE WINIFRED CURTIS

RACHEL LYNN CYR
GREGORY F. D'ALEO
SUNDEE DAVIS
KEVIN MICHAEL DEERE
NICOLE ALESIA DELAURO
KOREY A. DELBENE
MATTHEW DELFINI
GREGORY ANDREW DEMPSEY
MARY E. DESANTIS
MATTHEW PATRICK DIAMOND
NICHOLAS A DIBATTISTA
DANIEL P. DICLEMENTI
KATIE JO EHRMANTRAUT
CHRISTOPHER ANDREW ENG
SCOTT E. ESPOSITO
CLEMENT STEPHEN ESPOSITO III
STEVEN J. EVANS
CHRISTOPHER WILLIAM FAFORD
SARA ELIZABETH FAGAN
VINCENT ANTHONY FANELLI
SAMUEL FANNIN
STEPHANIE M. FERREIRA
BRIAN WILLIAM FIELDS
ANDREW FISCHER
ANA ELYSE FOLEY-SCHAIN
MICHAEL FOSTER JR
ALEXANDER LAWRENCE FRIEND
KEHUI FU
DAVID ALEXANDER FULLER
SAMANTHA JEANNE GABLE
JENIFER GALASSO

Initial Certificates and License Issued (Continued)

January 1, 2015 – December 31, 2015

MARK JOSEPH GALLETTA	WENDY L. KAUFMAN	SALLY MAYBRUCH
MARY FRANCES GALPHIN	CHRISTOPHER PETER KELLY	CHERI REITHER MAZZA
ADRIAN D. GARCIA	STEPHEN JAMES KENNEDY	SHANNON LEIGH MCELROY
STEPHEN W. GARRETT	RAJEEV KHURANA	MICHAEL LAWRENCE MCKENNA
PAWEL GAZDA	ETI HALIM KING	JUSTIN SHAWN MCWAID
MEGAN E. GILLESPIE	ELENA KIRILLOVA	KUNJAN R. MEHTA
RACHEL GRANDOVIC	RYAN M. KOENITZER	ERICA MELARAGNO
ERIN ELIZABETH GRECO	MATTHEW J. KOMOSINSKI	JAMES E. MELOUGH
DAVID GREENBLATT	MARCIN KOSINSKI	MARK J. MEROLLE
SARAH J. GREGOR	MARK RICHARD KREMHELLER	ABIGAYL MARIE METZGER
JESSICA GROOT	RENEE KRISTA KUNZ	CHRISTOPHER PAUL MIEHLKE
STEPHEN COLLIN GWIZDAK	MARISSA ROSE LABELLE	BRITTNEY A. MIGACZ
ADAM MICHAEL HABANSKY	ELISE MARIE LAMBERT	CARLY DENISE MILLER
SEJLA HALIMANOVIC	MICHAEL STEVEN LANGER	CHRISTOPHER BENNETT MILLIN
JENNIFER LYNN HALPIN	SARAH HOPE LARAMIE	DAVID MATTHEW MITRISIN
DANIEL R HANUSCH	BRENDAN KEITH LARKIN	KEVIN E. MOHR
MORSHEDUL HAQUE	MATTHEW CHILTON LARSON	MANUEL PAULO PEREZ MONTILLA
MORSHEDUL HAQUE	HA LE	COLIN NORTH MOORE
MELINDA LEIGH HARMON	LEISA LEO	DAVID THOMAS MORGAN
TOMMY JAMES HARRIS	STEPHANIE JOY LETKOWSKI	OWEN WILLIAM MORGAN
MONICA NICOLE HARRISON	O'NEIL ARTHUR LEVY	MICHAEL JAMES MORIARTY
JEFFREY W. HAUSNER JR	QIANG LI	BRENT LAHNER MORRIS
RANDALL J. HEFFERNAN	XIN LI	KEVIN M. MUSCARELLA
KEVIN F. HELD	SHARON C. LIN	MARY BETH NAIMO
HASAN HENRY	TARJA M. LIPPONEN	TRAVIS M. NEUSCHELER
BRIAN FREDERICK HICKEY	SANTIAGO LONDONO	ELIAZ JEREMY NIEDOBER
JEFFREY CHRISTIAN HOLMES	QIAOQI LU	ANDREW NIEHAUS
MICHELE HUANG	PETER F. LUBCKER	MEGAN ELIZABETH O'BRIEN
HUZAIFA Z. HUSSAIN	KATRINA CUINA-CHEN LUCA	AMY E. OLIVER
SANYA ITH	KELLY MARIE LUDWIG	LAURA A. OZYCZ
BRYAN ROBERT JENDZA	YOKO JOY MURAKAMI LUNDEN	MICHAEL CLAYTON PANTAGES
ALEX MICHAEL JOHNSON	VINCENT LUPPINO	AARON JON PELACCIA
KENNETH J. JOHNSON	DANIEL ROCCO LYNCH	JEFFREY PETROWER
RACHEL A. JONES	WENQI MA	ANDREW JOSEPH PIA
KATLYN JORASKIE	OLGA MALYSHKA	RUSSELL C PICKETT
WILLIAM MICHAEL JUCHNIEWICZ	JONATHAN EARLE MANNING	KERRY R. PLATT
MEGAN CLAIRE KANE	LEAH CRISTINE MANZ	LISA PRICE
NICHOLAS ALBERT KARLOWICZ	TIMOTHY WILLIAM MARION	CHRISTOPHER EDWARD PROCACCINI
CATHERINE KAST	JOSEPH ANTHONY MARTINO	NATHAN R. PROVOST

Initial Certificates and License Issued (Continued)

January 1, 2015 – December 31, 2015

KAITLYN L. QUADA	SHARA LYNN SLATTERY	SANDRA ANN VINELLI
AYLA NUNES QUEIROGA	CHRISTINA MARIE SMERIGLIO	JASON MATTHEW VIOLETTE
RYAN ALAN RIGGIO	SEAN CHRISTOPHER SMITH	KRISTIN A. VOLZ
CARA MARIE RILEY	TANIA TONEVA STOITZEV	KRISTINE LOUISE WARHOLA
KELLY LEE ROMANS	REBECCA LEE SOLTIS	ASHLEY JADE WARNER
JANA ROMINE	PAVANDEEP K. SPAL	ANDREW FREDRICK WARREN
COLLEEN ANNE RONEY	MICHAEL JOSEPH SPANO	KELLEY ANNE WATTS
ALANA NICOLE RUSSELL	VINCENT A. SPEZIALE	LAURIE ELLEN WEITZ
JOSEPH BRETT SACKS	JOANA ROCHA STARR	BENJAMIN TAYLOR WHITE
ERICA LEE SADLAK	ROXANA IOANA STEBLEA	JUSTIN N. WILCOX
JOHN DANIEL SALAN	ANDREW A. STEEL	SYLWIA MARIOLA WILKINSON
CAROL ANN VALENTI SAMA	NICOLE MARIE STEPHENSON	SEAN BROYLES WILLOUGHBY
FRANK JOSEPH SAMBOR III	JAMES JOSEPH STEVENS	JOHN WAYNE WITT
KRISTIN ASHLEY SARO	JAMES MICHAEL STIPICEVIC	RACHEL WONNEBERGER
MATTHEW LOUIS SCHIAVO	ERIC THOMAS STRAUCH	KESTON ORLANDO WOODHOUSE
BRANDYN L. SCHMELZER	DANIELLE MARIE SULLIVAN	XINGCHI WU
MEGAN SCHMITT	RACHAEL MICHELLE SULLIVAN	PING XIE
KYLE STEWART SEWELL	RICHARD J. SUMMERS III	CASEY DUGAN YANTOSCA
KUNAL S. SHAH	DAVID S. SUSSMAN	IGOR YEGOROFF
NICOLE L. SIROONIAN	PETER MICHAEL SZTEBOROWSKI	XIONG YIN
WILLIAM EVERSEN SKANTZE	MATTHEW JAMES TIFT	MAURA KATHRYN ZANESKI
URSZULA SKARZYNSKI	NICOLE DIAN ULICHNIE	JINHONG ZENG

