CONNECTICUT STATE BOARD OF ACCOUNTANCY

Letter from the Chairman

I am honored to serve as Chair of the State Board of Accountancy and hope to exceed the trust and expectations of the profession and the public. As a partner with Marcum LLP and an active volunteer in the community, I have been exposed to many of the issues facing CPAs and look forward to bringing my experience to the board.

The 2015 Connecticut State Board of Accountancy is comprised of almost all new members, with only one continuing member, and I believe the strong incoming board is qualified and committed to serving the community. We have an exceptional permanent staff, the support of the Secretary of the State's Office, and the legacy of our predecessors to provide us with a solid base to move forward. With a full agenda before us, I speak for the entire board when I say we are focused on maintaining the integrity and the ethics of CPAs and CPA firms in Connecticut.

I would like to formally extend my appreciation to the former board members, with special gratitude toward the transitioning board: Richard Gesseck, CPA, who served as temporary Chairman during the transition, and Attorney Martha Triplett, who is remaining a public member of the board.

Again, I, along with the members of the board, am honored to take on the role of ensuring the utmost integrity of the profession of public accountancy. As always, we encourage members of the CPA community and the public to attend board meetings, as well as to reach out to board members and staff with ideas and input.

John H. Schuyler, CPA
Chair

INSIDE

Secretary of State Swears in New Board Members 2
State Board Resolution 4
Elijah Watt Sells Award Winner 5
Important Dates 5
Meet the Board 6
Initial Certificates Issued 10
Initial Certificates & Registration Issued 12
Initial Firm Permits Issued 12

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
Constance Sakyi, Paralegal Specialist
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

DENISE MERRILL

SECRETARY OF THE STATE
CONNECTICUT

For Immediate Release:
May 8, 2014

For more information:
Av Harris: (860) 509-6255
Cell: (860) 463-5939

- PRESS RELEASE -

SECRETARY MERRILL SWEARS IN SIX NEW MEMBERS OF STATE BOARD OF ACCOUNTANCY

SECRETARY OF THE STATE WELCOMES MEMBERS APPOINTED BY GOVERNOR MALLOY TO SERVE ON STATE BOARD OVERSEEING AND REGULATING ACCOUNTANTS IN CONNECTICUT

HARTFORD: Secretary of the State Denise Merrill today welcomed six new members of the Connecticut State Board of Accountancy, a governing body overseeing and licensing public accountants in Connecticut that is under the administration of the Secretary of the State's office. Secretary Merrill swore in the new members and the board's new Chairman John Schuyler at the board's regular monthly meeting on Tuesday May 6, 2014. The five new board members and board chairman John Schulyer were all appointed by Connecticut Governor Dannel P. Malloy in March.

Secretary Merrill standing with new members of the State Board of Accountancy. From Left to Right: Dannell Lyne, John Schuyler(Chairman), Timothy Egan, Peter Niedermeyer, Mark Aronowitz, Marcia Marien

"I am happy to report that the State Board of Accountancy is back up to full strength with the appointment of five new members and new Chairman John Schuyler by Governor Malloy," said Secretary Merrill. "The new members of the Board of Accountancy are all very well qualified in their field and have a strong sense of duty to provide able governance to all accountants in

Connecticut. I think the people of our state can have full confidence that the board will be able to do its job well and execute its duties diligently and fairly."

Art Renner, the Executive Director of the Connecticut Society of Certified Public Accountants (CTCPA) said, "As the representative of this state's professional accounting community, the CTCPA is very pleased to see the State Board of Accountancy once again populated with its full complement of five outstanding licensees. The Society looks forward to working closely with the State Board of Accountancy and the Office of the Secretary of the State in the regulation of certified public accountants in Connecticut and the protection of the public they serve."

The new members of the Board of Accountancy include:

Name	**Employer**	**Town of Residence**
John H. Schuyler (Chairman), CPA	Marcum LLP	Simsbury
Peter J. Niedermeyer, CPA	Blum, Shapiro & Company, P.C.	Simsbury
Marcia L. Marien, CPA	O'Connor Davies, LLP	East Hartford
Dannell Lyne, CPA, MST	Dylewsky, Goldberg & Brenner,LLC	Trumbull
Timothy Egan, CPA	KPMG, LLP	Darien
Mark Aronowitz, Public member		Rocky Hill

At the monthly meeting yesterday, the State Board of Accountancy also approved a resolution thanking previous board members for their years of service – many beyond the length of their original terms.

Connecticut State Board of Accountancy
Office of the Secretary of the State
State of Connecticut
P.O. Box 150470, Hartford, CT 06115-0470
(860) 509-6179 www.sots.ct.gov fax (860) 509-6247

CONNECTICUT STATE BOARD OF ACCOUNTANCY

RESOLUTION

John H. Schuyler, CPA
Chairman

Mark Aronowitz

Timothy F. Egan, CPA

Dannell R. Lyne, CPA

Marcia L. Marien, CPA

Peter J. Niedermeyer,CPA

Martha S. Triplett, Esq.

———

James F. Spallone
Deputy Secretary of the State

Sonia Worrell Asare
Legal Counsel

WHEREAS, Former Chairman Thomas F. Reynolds, CPA, as well as the following former Board Members have served on the Connecticut State Board of Accountancy: Temporary Chairman Richard H. Gesseck, CPA, Temporary Chairman Michael Weinshel, CPA, James S. Ciarcia, Philip J. DeCaprio, Jr., CPA/ABV/CFF, Cr.FA, CVA, DABFA, Leonard M. Romaniello, Jr., CPA, CFE, CFF, CITP, MST, Lee R. Schlesinger, and Richard L. Sturdevant;

WHEREAS, Thomas F. Reynolds, CPA, served as Chairman of the Connecticut State Board of Accountancy from 2003-2013;

WHEREAS, Michael Weinshel, CPA, served as a board member from 2003-2013, and served as Temporary Chairman of the Connecticut State Board of Accountancy from July 2013-January 2014;

WHEREAS, Richard H. Gesseck, CPA, served as a board member since 2003, and served as Temporary Chairman of the Connecticut State Board of Accountancy since from January 2014-April 2014;

WHEREAS, James S. Ciarcia, served as a board member from 1999-2014;

WHEREAS, Philip J. DeCaprio, Jr., CPA/ABV/CFF, Cr.FA, CVA, DABFA, served as a board member from 1999-2014;

WHEREAS, Leonard M. Romaniello, Jr., CPA, CFE, CFF, CITP, MST served as a board member from 2003-2014;

WHEREAS, Richard L. Sturdevant, served as a board member from 2003-2014;

WHEREAS, Lee R. Schlesinger, served as a board member from 2010-2013;

WHEREAS, during their tenure the Board Members worked diligently to serve the Connecticut State Board of Accountancy, to protect the public interest and to serve the profession of public accountancy;

NOW, THEREFORE, BE IT HEREBY RESOLVED that Secretary of the State Denise Merrill, the State Board of Accountancy and its staff extend their heartfelt appreciation and deepest thanks to the aforementioned former chairmen, temporary chairmen and members for their dedication, services and contributions to the Connecticut State Board of Accountancy. The Secretary, the Connecticut State Board of Accountancy and its staff are grateful for their leadership and commitment to the profession of public accountancy and to the protection of the public interest.

We have hereby set our hand and seal on this the 6th day of May 2014.

Denise W. Merrill,
Secretary of the State

John H. Schuyler, CPA, Chairman
Connecticut State Board of Accountancy

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, 2015	September 7, 2015
February 16, 2015	October 12, 2015
April 3, 2015	November 11, 2015
May 25, 2015	November 26, 2015
July 3, 2015	December 25, 2015

REMAINING 2015 BOARD MEETING DATES AND LOCATIONS

TUESDAY, MARCH 3, 2015
10:00 AM, 2nd floor conference room #260
30 Trinity Street, Hartford, CT

TUESDAY, APRIL 7, 2015
10:00 AM, Teleconference

TUESDAY, MAY 5, 2015
10:00 AM, 2nd floor conference room #260
30 Trinity Street, Hartford, CT

TUESDAY, JUNE 2, 2015 (RETREAT)
10:00 AM, Marcum LLP, City Place II, 185 Asylum Street, Hartford, CT

TUESDAY, AUGUST 4, 2015
10:00 AM, 2nd floor conference room #260
30 Trinity Street, Hartford, CT

TUESDAY, SEPTEMBER 1, 2015
10:00 AM, 2nd floor conference room #260
30 Trinity Street, Hartford, CT

TUESDAY, OCTOBER 6, 2015
10:00 AM, 2nd floor conference room #260
30 Trinity Street, Hartford, CT

TUESDAY, NOVEMBER 10, 2015
10:00 AM, 2nd floor conference room #260
30 Trinity Street, Hartford, CT

Elijah Watt Sells Award Winner

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 & Touche. Mr. Sells was active in the creation of the AICPA.

Secretary of the State Denise Merrill congratulated Mr. Charles Salvatore Costanzo II for his outstanding performance on the 2014 Uniform CPA Exam by the American Institute of Certified Public Accountants (AICPA), and presented him with a citation celebrating his accomplishment.

Reminder

Waivers and extensions are granted for health reasons, active duty in the armed forces or good cause determined by the Board. Waivers and extensions must be requested in writing and sent to State Board of Accountancy, 30 Trinity Street, Hartford, CT 06106. You will receive a written response informing you whether your request has been granted or denied. Please note: To avoid the risk of non-compliance, your request for waiver or extension should be received prior to the expiration of the fiscal year ending June 30th. All requests for waivers should specify the number of CPE hours completed and the number of delinquent credits as of the date of the request. Proper documentation is required for all requests of extension or waiver; such documentation shall be submitted at the time of the request.

Recent Changes to the Regulations:

Section 1. Section 20-280-24(i)(3) of the Regulations of Connecticut State Agencies has been amended, effective February 2014, to read as follows:

(3) Continuing professional education. The individual shall earn 8 hours of the 40 hours of continuing professional education, required pursuant to section 20-280-25 (a) of the Regulations of Connecticut State Agencies, in the subject area of attest or compilation services.

MEET THE BOARD

JOHN H. SCHUYLER, CPA is a partner in Marcum, LLPs Hartford, Connecticut office and a member of its SEC Practice Group. He recently served a term as partner-in-charge of the New England Assurance Practice, including the New Haven, Hartford, Boston and Raynham offices, and currently is the lead partner for engagement quality control for the New England assurance practice. The broad list of clients he has served includes manufacturers of metals, large motors, controllers, consumer products, software, electronics, automotive, machine tools, industrial lasers, and musical instruments; high technology and development stage entities for biotechnology, electronics, medical equipment and software; universities; quasi-public authorities and general government; and not-for profit organizations.

Mr. Schuyler coordinates the international accounting and auditing work for the New England region and works with multinational registrants in various countries including: Germany, the United Kingdom, Canada, China, India, Japan, Singapore, South Korea and Australia. In addition, he is a compliance audit specialist regarding government grant programs.

He is involved in the national and regional continuing education programs at Marcum LLP and is a member of the International Financial Reporting Standards Committee, Employee Benefit Practice Committee and the newly formed committee to respond to FASB Exposure Drafts.

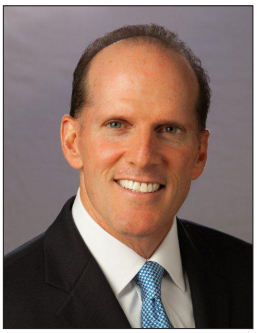
Mr. Schuyler's professional and civic affiliations include:

- American Institute of Certified Public Accountants (AICPA)
- The Connecticut Society of Certified Public Accountants (CTCPA), past chair, Professional Ethics Committee; member, Board of Governors and Government Committee
- Connecticut State Board of Accountancy, Chair
- Connecticut District Export Council
- Connecticut Municipal Finance Advisory Commission, Appointed Commissioner
- World Affairs Council, Board Member and Chair of the Audit Committee
- Connecticut-China Council, Chairman Emeritus
- Statewide U.S. - China Center, Advisory Board
- American Red Cross Connecticut Regional Blood Services, Past Member, Board of Directors

MARK ARONOWITZ is a retired State of Connecticut employee. He is currently working as a Temporary Worker Retiree for the Office of Policy and Management on a special project. Mr. Aronowitz retired from the Office of the State Comptroller in April 2014 after 26 years of service, serving as the Director of the Accounts Payable Division from 1997 until 2014. The Accounts Payable Division administers the centralized accounts payable function for the state, enforcing the statutory, regulatory and accounting provisions mandated by state and federal law. In the mid 1990's, as the Assistant Director, he served as the project manager in a successful statewide paperless processing electronic interface of the state's two major accounting systems.

Previously, Mr. Aronowitz was an auditor for the State Division of Special Revenue from 1980 to 1988 where he performed financial audits of state licensed pari-mutuel facilities. Mr. Aronowitz has Bachelor of Science degree in Business Administration from Central Connecticut State University. He resides with his wife and son in Rocky Hill.

MEET THE BOARD continued



TIM EGAN, CPA is an audit partner with KPMG LLP, resident in the firm's Stamford office, with more than 25 years of experience working with consumer and industrial market companies, particularly in the food, drink and consumer goods segment. His wide range of client experience includes providing audit and related services to Fortune 1000, mid-market and start-up companies, both public and private. He has also participated in numerous public debt and equity registration statements and public filings, including acquisitions of significant subsidiaries, debt offerings/refinancings, and equity offerings.

In addition to his direct client service responsibilities, Mr. Egan serves in a technical role as one of KPMG's IFRS Reviewing Partners, and is active with the firm's recruiting efforts, having served as partner-in-charge of recruiting in the Stamford office.

Mr. Egan is a member of the American Institute of Certified Public Accountants and the Connecticut Society of Certified Public Accountants. He also volunteers for the Leukemia and Lymphoma Society, having served on the Connecticut Board and currently as a member of the Executive Leadership Committee for the Light the Night program.

Mr. Egan received his Bachelor of Science degree in Accounting from The Pennsylvania State University.

KARLA HARBIN FOX, ESQ. is an Emeritus Full Professor of Business Law at the University of Connecticut. She holds a B.A. in History from Duke University and a J.D. in Law, also from Duke University. Originally from South Carolina, she has lived in Connecticut since 1972.

During Professor Fox's career in Connecticut, she has served as a Legislative Legal Advisor in the Legislative Commissioner's Office of the Connecticut General Assembly, practiced law with a firm in Willimantic, and was on the faculty of the University of Connecticut (UConn) for over thirty years. In her career at UConn as a tenured faculty member, she served at various times, as Interim Dean of the Business School, Associate Dean of the Business School and Director of the MBA Program, Associate Vice President for University Affairs of the University, Chair of the UConn Master Plan Committee, and Executive Director of the University Office of Institutional Effectiveness. She also served as a Commissioner on the New England Association of Schools and Colleges Commission on Institutions of Higher Education (NEASC CIHE) and was the UConn Liaison to the Connecticut Department of Higher Education.

Professor Fox's primary fields of expertise are business ethics, business and society, commercial law, and employment law. She has taught a number of courses to accounting majors, particularly in the area of commercial law and ethics. As part of her duties in the UConn Business School, Professor Fox oversaw the AACSB Accounting Accreditation, as well as the accreditation of the school overall.

Professor Fox participates in a number of community service activities, including being the incoming Chair of the Board of Directors of Windham Hospital in Willimantic (a division of Hartford Healthcare) and a former member of the Board of Directors of Natchaug Hospital. She is on the Planning and Design and Parking Committees of the Storrs Downtown Partnership. Professor Fox has three children and four grandchildren.

MEET THE BOARD continued

DANNELL LYNE, CPA joined Dylewsky, Goldberg & Brenner, LLC in January of 2010 and became partner in January 2012, bringing extensive experience in tax planning and compliance for high net worth individuals, in particular executives in the financial services industry, investment partnerships and international matters. Before joining DGB, Mr. Lyne was previously a tax director with a venture capital firm in Westchester County, NY, where he successfully helped manage fund families with assets of over $1.5 billion and became proficient in tax laws for the countries of India, Israel and Mauritius. Prior to his employment with the venture capital firm, Mr. Lyne applied his expertise with a "Big Four" accounting firm in Stamford, CT as well as a regional accounting firm in New York City. He is currently a member of the board of directors for Trumbull Loves Children, a before and after school daycare facility in Trumbull, CT. Mr. Lyne received a Bachelor of Science in Accounting from Utica College of Syracuse University, and a Master of Science with distinction in Taxation from Long Island University. He is a member of the New York State Society of Certified Public Accountants, Connecticut Society of Certified Public Accountants, and the American Institute of Public Accountants. Mr. Lyne and his wife have two young children and live in Trumbull, CT.

Mr. Lyne, being of Caribbean decent, is the first Black American appointed to the Board of Accountancy.

MARCIA MARIEN, CPA is a partner of O'Connor Davies, LLP specializing in government, not-for-profit auditing, accounting and advising. Her role includes oversight of many financial and single audits. Ms. Marien has more than 30 years of experience in public accounting. She previously served as the managing partner of a local CPA firm in Norwich, CT, which combined with O'Connor Davies.

She is active with the Connecticut Society of Certified Public Accountants ("CTCPA") in their Connecticut Fiscal Crisis Initiative and on the Governmental Accounting and Auditing Committee. She previously served as the CTCPA president, treasurer, board member, and Advisory Council member. She is on the Accounting Advisory Council for the University of Connecticut and was selected to be their 2014 "Accountant of the Year." She also serves on the Board of Trustees for the Community Foundation of Eastern Connecticut, and on their audit, endowment development and grant selection committees.

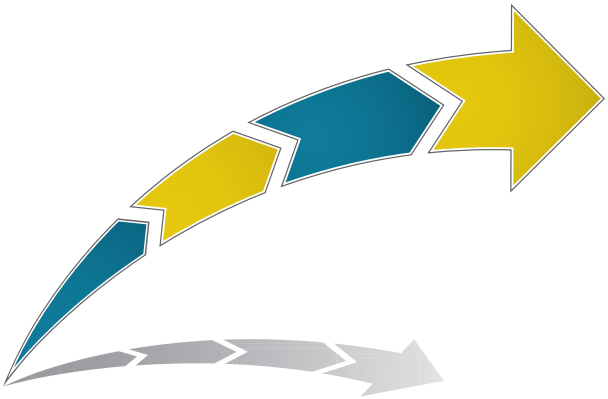
PETER NIEDERMEYER, CPA is a partner with the firm of BlumShapiro in West Hartford and has been with the firm since 1982. He currently serves as both the director of accounting and auditing and the director of quality control for the firm. Mr. Niedermeyer also chairs the firm's Accounting and Auditing Committee, which develops policies and procedures for the conduct of the firm's accounting and auditing practice and monitors the firm's compliance with professional standards. He has extensive experience with privately held businesses and employee benefit plans.

Mr. Niedermeyer is a member of the American Institute of Certified Public Accountants and the Connecticut Society of Certified Public Accountants. He is also an active in Baker Tilly International and currently serves on its North American Audit and Accounting Committee.

Mr. Niedermeyer received his Bachelor of Science degree in Accounting in 1982 from the University of Connecticut. He currently resides in Simsbury.

MEET THE BOARD continued

MARTHA S. TRIPLETT, ESQ., a public member of the State Board of Accountancy, is a practicing attorney and president of Delaney & Triplett, P.C., a Wallingford civil litigation law firm. Attorney Triplett has practiced with this firm and its predecessors since 2002. Prior to that time, she served as in-house counsel to Nationwide Insurance Company and its insureds for 12 years. Attorney Triplett received BA and law degrees from Vanderbilt University. She is a life fellow of the Connecticut Bar Foundation, a member of the Connecticut Trial Lawyers Association, a member of the Superior Court's Civil Commission, and has received Martindale-Hubbell legal directory's highest rating for legal ability and ethics (AV).



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).

MOVING?

PLEASE NOTIFIY 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 required. 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 of the request.

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

Initial Certificates Issued

January 1, 2014 - December 31, 2014

AARON JOSEPH SCHRAG
AARON MICHAEL HEGER
ABHINETRI VELANAND
AHMED M. EBRAHIM
ALEXA-LEIGH RAE COGNETTA
ALEXANDER M. YASHURA
ALEXANDRA LOFARO
ALEXANDRA P JACOBSON
ALICIA D KLINKO
ALISA DIDIO
ALISON MARY FLYNN
ALLISON RHOADS
ALPANA MARWAH
AMAR G. DHARAMSEY
ANDREA MCINERNEY
ANDREA SUE GILLESPIE
ANDREW TIMOTHY DELORM
ANGELA M. VANSCOY
ANGIE KOULAVONG
ANNA XUEZHENG KWOK
ANTHONY P. SPINNATO
ANTHONY R. RAIA
ASHLEY B. COUSINS
ASHLEY E. ARPINO
ASHLEY MARIE BOXOLD
ASHLEY ROBERT SCHEXNAILDRE
AUDREY LAUREN FORTHOFER
AUDREY NICOLE GREENAN
BARBARA A. ARMSTRONG
BENJAMIN W WOLF
BRENDAN J. O'BRIEN
BRENDEN DANIAL COLOGNA
BRIAN JAMES LEWIS
BRIAN LEWIS SMITH
BRIAN MICHAEL FINLEY
BRIAN N. METUGE
CAITLIN R. MAXWELL
CANDICE GRANT
CAROLYN WALBERT
CHELSEA M. CRACCO
CHRISTINA CIANCHETTI BAKER
CHRISTINE MEGAN CASSIDY
CHRISTOPHER J. DOWNING
CHRISTOPHER JOHN CRYDERMAN
CHRISTOPHER PAUL KASMARZYK
CHRISTOPHER RYAN BLACKBURN
COLBY MYCHELLE LADD
COLLEEN FAITH DOLAN
COLLENE TORRES
CONNIE L. REINHARDT
CORY PARNELL
COURTNEY ANNE NORTHROP
DAKSHA SORATHIA
DANIEL COLLIN WARRINER
DANIEL PAPPALARDO
DANIELLE GIGLIETTA
DANIELLE MARY MANZO
DANIELLE S. FELDMAN
DARIEL BENITEZ
DAVID DANZAK
DAVID SAMUEL MAHSERJIAN
DAYNA RENEE TARZIA
DIANA S. CUNHA
DIANE ELIZABETH KREMHELLER
DMITRIY PROKOPKIN
DOUGLAS M. HAMEL
DOUGLAS SMITH ELLIOT
EDWARD G. KLEIN
EDWARD W. SCHREINER
ELIZABETH ANN BELLO
ELIZABETH C RIGAZIO-DIGILIO
ELLEN ROBINSON
ERIC JAIN
ERIC MATTHEW SEGAL
ERYKA LYNNE ISENBURG
EUN-KYUNG LEE
EVELYN ZUK
EWELINA PASTULA
FELICIA MARIE BALDWIN
FERDINAND DANIEL DIMARIA
FOROZAN NASERY
FRANK ANTHONY PLACENCIO
GEORGE ANDREW WARREN
GUANG ZHAO
HANNA V. BAILLIE
HANNAH RAE MEIER
HILLEL C ADLER
HOLLY P. ELLIOTT
HOW-RU LAWN
ILEANA SMOTESCO
IRINA NOSYK
ISMAEL GOMES DE PINHO
JACK THORPE
JACLYNN LEE
JAMES ANTHONY CUGLIETTO
JAMES R DUFF
JAMES RICHARD NALBANDIAN
JAMIE LYNN RINALDI
JANET PRESCOTT GRANT
JASON GUY POTOLICCHIO
JASON M. SCOTT
JASON MICHAEL MELITA
JASON R. NALBANDIAN
JEFFREY CHARLES HAMILTON
JEFFREY JOSEPH VITTI
JEFFREY MCCABE
JEFFREY SUKACH
JENIECE GARCIA
JENNA LEE RUBINSTEIN
JENNA ROSE DERENZIS
JENNIFER CHRISTINA KEHRER
JENNIFER HWA GASCHO
JENNIFER M. PACHECO
JEREMY JOSEPH GALTIERI
JESSICA ADRIENNE JARBOE
JOAN GRACE V. BITANGA
JOAN MICHELLE HUNTER

Initial Certificates Issued (continued)

January 1, 2014 - December 31, 2014

JOHN ARMISTEAD ROGERS
JOHN E. CUNNINGHAM JR
JOHN FRISCIA
JOHN J LAFFERTY III
JOHN J. CIRBA
JOHN JAIRO FRANCO
JOHN MATTHEW LOFTUS
JOHNNIE DEAN ROST AKIN
JONATHAN CARLSON
JOSEPH A. BERGERON JR
JOSEPH A. PACELLO
JOSEPH LUCCHESI
JOSEPH R. FEDELE
JOSEPH ROCCO SACRAMONE
JOSEPH THREE FEATHERS DITULLIO
JUDE EARL ULEP ALABA
JULIA ELIZABETH MORAN
KALPANA MANI
KAMAL PRAKASH MANIK
KARA ELISE VONHOUSEN
KATELYN HUSSER
KATHERINE A. CONTANT
KEITH R. SCAGLIONE
KELLEY MARIE MACLEAN
KELLY MARIE TIERNEY
KEVIN F. FRASER
KEVIN JAMES RICHARDS
KEVIN L. GURALNICK
KEVIN R. SAUNDERS
KIMBERLEY ANNE KLINE
KIMBERLY HOBSON BOUCHARD
KORY J COSENZA
KRISTEN MIDDLETON
KRISTIN J. DONG
KYLE ANTHONY CANNON
LAURA A. LOUREIRO
LAURA ELIZABETH BARTONE
LAUREN DUVAL
LAUREN E. SHUGRUE
LESLIE ASHTON VINES
LI TANG
LINDSAY ELLEN LECLERC
LISA LYNN WIBERG
LISA SUZANNE HAYLON
LOUIS A VISCUSO
LUKASZ NAROLSKI
MALLORY E. MAINQUIST
MARGARAT CHAO
MARGARET DONNELLY ROCHE
MARIA CRISELDA DELEON ESPIRITU
MARIA J. ROUNTOS
MARINA V. HONIG
MARISA ANESTA DORAS
MARK ANTHONY LANG
MARK JOSEPH KUNDRAT
MARK PIRES
MATHEW ROBERT LORIE
MATTHEW A. KOSOVSKY
MATTHEW A. LAPOINTE
MATTHEW BENJAMIN WOOD
MATTHEW DAVID O'DONNELL
MATTHEW DAVID PERCHONOCK
MATTHEW G HORNSTEIN
MATTHEW HARPER KEGYES
MATTHEW J. LEVINE
MATTHEW R. WEST
MATTHEW THOMAS HARTL
MEGAN MARIE BISCHOFF
MEGHAN ELIZABETH NELLER
MELISSA SCHIBI
MICAH SETH FLASHMAN
MICHAEL ALEXANDER RASOVIC
MICHAEL B. GARRISON
MICHAEL BARRETT
MICHAEL D. DICK
MICHAEL DESANTO
MICHAEL EMMETT CONNORS
MICHAEL FLYNN CHAROCHAK
MICHAEL H. HU
MICHELLE GELLER
MONIKA G. GENEVA
MORAYMA E. RIVERA SERRANO
MUHAMMAD IMRAN BUTT
MURAT YASANLIEL
NANCY L. ROBINSON
NICHOLAS J. DUDA
NICHOLAS M. ANGELETTI
NICHOLAS ROBERT DISTEFANO
NICHOLAS STEPHEN MAKI
NICHOLAS TRICARICHI
NIKHIL JAIN
NIKOLAY IOSIFOV
PATRICK CASEY MILNAMOW
PATRICK THOMAS DUNLEAVEY
PATRICK WILLIAM PRIOR
PAUL L. STUBBS
PAUL MICHAEL ROZZERO
PAUL STEFAN TERKOVICH
PENG LI
PERRY P. COREN
PETER FRANCIS ROVELLO
PHILIP JAMES KAYAN
PHILLIP JOHN THEISEN
RACHAEL ANNE ROSENBERG
REBECCA COLE
RENEE SARRIA
RICHARD SCOTT GOLDMAN
ROBERT ANTOLINI
RONDA H. LUBIN
RYAN J. CARTER
RYAN JOHN DRAGER
RYAN NELSON MATTHEWS
RYAN P. DONEGAN
RYAN SOUTHARD
SAMANTHA ROSE SHAW
SAMEET MISHRA
SARAH H. ROBART

Initial Certificates Issued (continued)

January 1, 2014 - December 31, 2014

SCOTT ANDREW MUIR
SCOTT SKRZYPCZAK
SEAN D. HADDAD
SEAN M. LEGIER
SERGIO AZEVEDO ROSA
SHAYNA CLAIRE BECKWITH
SHELBY FRANCES MAYOR
SIMON L. PALIWODA
STEPHANIE A SHELDON
STEPHANIE HENRY-SATURNE
STEPHANIE LYNN RIDENOUR
STEPHANIE MARIE OBERHEIM
STEPHEN JOHN MCILWRAITH
STEPHEN JOSEPH SCHLESSER
STEPHEN KIRK LUCAS
STEPHEN LI
STEPHEN PETER LASALA
STEPHEN W SCHPERO
STEVEN GEORGE MOULTON
STEVEN PATRICK SMYTH
SUSAN LYNN KAZLAUSKAS
SYED ADIL HYAT
TARA D. RUBIN
TEASHIA COLEMAN
THEODORE A. ANTONITIS
TIFFANY ANN WYSZKOWSKI
TIMOTHY JOHN TROIANO
TIMOTHY ROBERT CARROLL
TINA LING CHIU LIANG
TINA M. SCHMELCKE
VESNA CIRINGER
VICTORIA LYNN REAGAN
VINCENT CHARLES BRUNO
WILLIAM RUSHEED THOMAS
WILLIAM T. STARNICK
WONJUNG HWANGBO
YAN MEI TAN
YIZHEN QIU
YUNYAN LUO
ZACHARY M. COHEN
ZEV KIZELNIK

Initial Certificates and Registration Issued

January 1, 2014 - December 31, 2014

ALVARO SILVA
ANDREY DOVLETOV
BENJAMIN R. SANBORN
BRIAN JOSEPH WILKINSON
CHRISTOPHER NORWID
CHRISTOPHER RYAN MARION
DANIEL IAN SEUFERT
JOHN JOSEPH TODARO
KEVIN MICHAEL MERRITT
MAGDALENA REUSCHE
MICHAEL PATRICK DUFFY
NICHOLAS D. GAGNON
RAYMOND ANDREW FORTIER
WILLIAM ADER

Initial Firm Permits Issued

January 1, 2014 – December 31, 2014

BATTELLE RIPPE KINGSTON LLP
BOECKERMANN GRAFSTROM & MAYER, LLC
BOURASSA & COMPANY, LLC
DOWNEY & COMPANY, LLP
EUL S. YOO, CPA, PC
FARBER HASS HURLEY LLP
FROST, RUTTENBERG & ROTHBLATT, P.C.
GOTHIE AND ASSOCIATES, LLC
GREEN NFH. LLC
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HABIF, AROGETI & WYNNE, LLP
JAMISONMONEYFARMER PC
JANOVER, LLC
LILLING & COMPANY LLP
MERRILL & BROUSSEAU, P.C.
MICHAEL J. WALCZAK, CPA
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SANDRA W. PIEROG, CPA, LLC
SMITH PATRUCCO, LLC
SOUND BUSINESS SERVICES
SS & G, INC
THE TAX AND ACCOUNTING AUTHORITY CORP.
TINA O'CONNOR, CPA
WILLIAMS BENATOR & LIBBY, LLP