



# Activity Review

North Carolina State Board of Certified  
Public Accountant Examiners



1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • [nccpaboard.gov](http://nccpaboard.gov) • No. 7-2019



## Exam Candidates Should Be Aware of Test Center Regulations

Preparing to take the Uniform CPA Exam requires discipline, commitment, and hours of study.

As part of their preparations, candidates should

- review the Exam Blueprints to learn about the specific topics tested in each Exam section;
- take the sample tests to become familiar with typical multiple-choice questions, task-based simulations, and written communication tasks, as well as with the software that is used for the Exam; and
- watch the features and functionality video for highlights of the Exam software.

It is important, too, that each candidate read the *Candidate Bulletin* and the Prometric Test Center Regulations (“Regulations”) to learn what is allowed or prohibited in the test center and test room.

While there are some obvious prohibited items (study materials) and behaviors (cheating), there are some less obvious items and actions that are prohibited.

Watches, fitness trackers, jewelry (other than wedding or engagement

rings and medical alert items), and heavy outerwear cannot be worn in the test room.

Phones, purses/wallets, eyeglass cases, and umbrellas aren’t allowed in the test rooms.

Food, beverages, and smoking materials (tobacco or e-cig), cannot be taken into the test room.

Candidates are required to be professional, civil, and respectful at all times.

Speaking to a Test Center Administrator (TCA) or test center staff in a rude, vulgar, threatening, or confrontational way is not permitted.

Communicating in any way with other candidates in the test room, referring to their screens, test materials, or written notes is a violation of the Regulations.

Candidates cannot access cell phones, watches, wearable technology, or study materials during breaks.

All exams are continuously monitored by video and audio recording, physical walk-throughs, and through the observation window to document the occurrence of any unusual activity.

The TCA is required to notify Prometric and NASBA of any violation of the Regulations. Boards of accountancy

receive daily reports of candidate misconduct.

Consequences of misconduct include, but are not limited to, a warning from test center staff, confiscation of the prohibited item (whether in use or not), expulsion from the test center, invalidation of Exam scores, and the pursuit of civil or criminal charges.

The *Candidate Bulletin* is available on the Exam Resources page of [nasba.org](http://nasba.org) and the Test Center Regulations are available on the Test Taker FAQs page of [prometric.com](http://prometric.com)

Please contact David R. Nance, CPA, the Board’s Deputy Director, at [dnance@nccpaboard.gov](mailto:dnance@nccpaboard.gov) with questions about the Regulations.

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# Disciplinary Actions

*Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."*

## TOMMY J. ROBINSON, #15889 | TOM ROBINSON, CPA | WASHINGTON, NC

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board, the Respondent and the Respondent Firm stipulate to the following:

1. Tommy J. Robinson, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 15889 as a Certified Public Accountant.
2. Tom Robinson, CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the "Respondents."
3. The Respondent Firm underwent a system peer review for the period ending July 31, 2013, which resulted in a Pass. However, that peer review report was subsequently recalled by the NCACPA Peer Review Committee in December 2018.
4. The Respondent took some actions to address the recalled peer review but was never able to have the peer review redone.
5. Subsequently, the Respondent has ceased performing engagements that require a peer review.
6. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to re-

view and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondents' failure to complete the peer review process constitutes a violation of 21 NCAC 08N .0203(b)(7).
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent Firm is censured.
2. The Respondent Firm shall pay a one thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.
3. The Respondents have agreed to no longer participate in or perform any engagements subject to peer review.

**Approved by the Board June 21, 2019.**

## 2019 Board Meetings

| AUGUST                                | SEPTEMBER                              | OCTOBER                                 | NOVEMBER                              | DECEMBER                              |
|---------------------------------------|----------------------------------------|-----------------------------------------|---------------------------------------|---------------------------------------|
| Raleigh<br>Mon. Aug. 19<br>10:00 a.m. | Raleigh<br>Mon. Sept. 23<br>10:00 a.m. | Raleigh<br>Thurs. Oct. 24<br>10:00 a.m. | Raleigh<br>Mon. Nov. 25<br>10:00 a.m. | Raleigh<br>Mon. Dec. 16<br>10:00 a.m. |

*Pursuant to NC Gen. Stat. §143-318.10, all official meetings of the Board are open to the public. However, the public may be excluded from certain portions of the meeting as allowed by NC Gen. Stat. §143-318.11. Unless otherwise noted, meetings are held at 1101 Oberlin Rd., Raleigh 27605.*

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Douglas G. Spaeth, (hereinafter "Respondent") is the holder of North Carolina certificate number 13166 as a certified public accountant.
2. The Respondent was a partner in the firm Austin, Hedgepeth, Foreman & Spaeth, Ltd. (hereinafter "Firm"). The Respondent was one of two living partners in the Firm. The other partner passed away in May of 2017, leaving the Respondent as the sole surviving partner in the Firm.
3. The Respondent renewed the Firm's registration on December 18, 2017, but he did not note that the other partner was deceased.
4. On July 16, 2018, the Board staff wrote the Respondent, informing him that the Firm name needed to be changed. The Board staff again wrote the Respondent regarding the Firm name on August 8, 2018.
5. The Respondent completed the necessary paperwork to change the Firm name, and the Articles of Amendment were filed on October 3, 2018.
6. In early January 2019, the Board was informed that although the Respondent had changed the Firm name, he had not changed the Firm's signage. The Board staff again wrote the Respondent on January 10, 2019, informing him that even though the Firm name had been changed, the Firm's building still had the old sign up. The Respondent replied on January 28, 2019, that he had removed the old sign and would replace it with a sign with the correct name.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent failed to notify the Board of the death of his partner pursuant to NCGS 55B-7(b); failed to file a correct firm registration on December 18, 2017, in compliance with 21 NCAC 08J .0111(3); and continued to practice in violation of 21 NCAC 08N .0307(b).
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The Respondent, Douglas G. Spaeth, must pay a five hundred dollar (\$500) civil penalty, to be remitted with this signed Consent Order.

**Approved by the Board March 19, 2019.**

### 50 Years of Licensure

The following individuals have been actively licensed as North Carolina CPAs for 50 years:

Tom R. Blacka  
June 1969

Robert Eugene Terry  
June 1969

Vernon Boyd Brannon, II  
June 1969

Ralph Wayne Hutchins  
July 1969

### Licensing Activity

At its June 21, 2019, meeting the Board took the following actions:

#### Certificates Issued

Approved Brian Paul Curth and William Edward Hutchinson for North Carolina CPA licensure.

#### Reclassifications

Approved Cindy Brown Coppedge, #23407, for reinstatement.

Approved Allison Marie Dilloian, #40010, for reissuance.

## NASBA, AICPA Exploring Evolving CPA Licensure

The environment in which CPAs operate is changing at a rapid pace. Technological innovations are changing both the services CPAs provide and how they provide them, which means CPAs need more skills and knowledge in technology and analytics.

That's why NASBA and the AICPA are exploring modifying initial CPA licensure requirements. The two organizations put together five principles to guide the development of a new licensure model and want to hear feedback from stakeholders across the CPA profession.

Review the principles and the Request for Input at [EvolutionOfCPA.org](http://EvolutionOfCPA.org).

## More than 700 Letters of Demand Mailed

The Board mailed a Letter of Demand to each of the more than 700 North Carolina CPAs who failed to renew their licenses or request inactive status by July 1, 2019.

A Letter of Demand is a written request that the CPA renew his or her CPA certificate or request inactive status within 30 days of the date of the letter.

Failure of an individual to complete the license renewal or request inactive status within 30 days of the Letter of Demand automatically results in forfeiture of the CPA's certificate, as required by NCGS 93-12(15).



## CPE Audit Orders

*The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of a Consent Order, use the Licensee Search function of the Board's website, [nccpaboard.gov](http://nccpaboard.gov), to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.*

*Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."*

### THOMAS BEVERLY ALVIS, III, #33582 CHARLOTTE, NC

The Board opened a case against Thomas Beverly Alvis (Respondent Alvis) for failure to complete sufficient CPE, including the mandatory ethics course, as required for renewal of his North Carolina CPA license.

Respondent Alvis signed a Consent Order in which he accepted the denial of the renewal of his CPA license; the forfeiture for at least one year of his CPA license; and the return of his CPA certificate to the Board within 15 days of his receipt of the Board's notification of its approval of the Consent Order.

Respondent Alvis may apply to return his CPA certificate to active status by submitting a reissuance application that includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 49.5 hours of CPE including an eight-hour accountancy law course offered by the North Carolina Association of CPAs.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Alvis' CPA license.

**Approved by the Board March 19, 2019.**

### DIANA G. SINOR, #24069 RALEIGH, NC

The Board opened a case against Diana G. Sinor (Respondent Sinor) for failure to complete sufficient CPE, including the mandatory ethics course, as required for renewal of her North Carolina CPA license.

Respondent Sinor signed a Consent Order in which she accepted the denial of the renewal of her CPA license; the forfeiture for at least one year of her CPA license; and the return of her CPA certificate to the Board within 15 days of her receipt of the Board's notification of its approval of the Consent Order.

Respondent Sinor may apply to return her CPA certificate to active status by submitting a reissuance application that includes payment of the application fee; three moral character affidavits; payment of a \$1,000 civil penalty; and proof of completion of at least 80 hours of CPE including an eight-hour accountancy law course offered by the North Carolina Association of CPAs.

Failure to timely comply with any terms of the Consent Order will be sufficient grounds to revoke Respondent Sinor's CPA license.

**Approved by the Board May 23, 2019.**

## Exam Day Advice from Candidates

The Board asked Exam candidates to share their advice to make test day go more smoothly. Here's what they said:

- When you get your Notice to Schedule (NTS), make sure it is correct, then print out several copies and put a copy in your car and one in your wallet.
- Print a copy of the appointment confirmation you get from Prometric after you schedule an appointment. Take it with you to Prometric in case there's a problem with your appointment.
- Before test day, drive to the testing center on the day and at the time you would go to your appointment so you know how long it really takes to get there.
- Before you leave home for the testing center, make sure you have the NTS that matches the section you are taking that day. And make sure you have two forms of ID that match that NTS.
- Dress in comfortable clothes (without pockets if you can). It can be too cold or too hot in the testing room so wear layers.
- Get to your appointment early so you don't feel rushed.

- Check-in can take a while, especially if it is your first time there.

- The Prometric lockers are small, so don't take extra stuff with you. Take your

NTS, the appointment confirmation, your IDs, car keys, and a drink and snack.

- Leave your phone in the car. If you take it in, turn it off.
- Use the restroom right before you go in the test room.
- Be prepared to turn out your pockets, pull up your pants legs, show your arms, etc. If you wear glasses, you have to take those off so they can be checked.
- Test your dry erase marker before you get started. Ask for a new one if it isn't good.
- Ask for a calculator.
- Don't take too long on the welcome/sign in screens. Pay attention to the timer on welcome/sign-in screens and during the exam itself.
- Do a "brain dump" of mnemonics on your white board.
- Don't use your sleeve to wipe off the whiteboard.
- Always take a break. Walk around, stretch, and drink something and eat a snack.
- If your phone is in your locker, don't make a call, check your messages, or send a text during a break.

## 2019 Exam Score Release Dates

| Testing Window: July 1 – September 10 (19Q3)   |                                                                                       |                                    |
|------------------------------------------------|---------------------------------------------------------------------------------------|------------------------------------|
| If you take your Exam on/before:               | ...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on: | Your target score release date is: |
| July 20                                        | July 20                                                                               | Aug. 6                             |
| Aug. 14                                        | Aug. 14                                                                               | Aug. 22                            |
| Aug. 31                                        | Aug. 31                                                                               | Sept. 10                           |
| Sept. 10                                       | Sept. 11                                                                              | Sept. 19                           |
| Testing Window: October 1 – December 10 (19Q4) |                                                                                       |                                    |
| If you take your Exam on/before:               | ...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on: | Your target score release date is: |
| Oct. 20                                        | Oct. 20                                                                               | Nov. 5                             |
| Nov. 14                                        | Nov. 14                                                                               | Nov. 22                            |
| Nov. 30                                        | Nov. 30                                                                               | Dec. 10                            |
| Dec. 10                                        | Dec. 11                                                                               | Dec. 19                            |

- All dates and times are based on Eastern Time zone.
- For most candidates, the AICPA receives the Exam data files from Prometric within 24 hours after a candidate completes the Exam.
- The scores for the Exam data files received after the AICPA cutoff dates will be in the subsequent scheduled target score release.
- Some candidates who take the BEC section may receive their scores approximately one week following the target release date due to additional analysis that may be required for the written communication tasks.
- Follow NASBA on Twitter (@NASBA) for Exam score release announcements.



## Inactive Status

Between June 1, 2019, and June 28, 2019, the individuals listed below were approved for inactive status. 21 NCAC 08A .0301(b)(20) states: "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section."

|                                      |                        |                                    |                      |
|--------------------------------------|------------------------|------------------------------------|----------------------|
| Aaron Joseph Baker, #34671           | Bradenton, FL          | Tory Jay Raether, #342181          | Davidson, NC         |
| Tommy Lee Barnhart, #21662           | Silverthorne, CO       | Jose Miguel Simon, #32988          | Hiwassee, VA         |
| Jeffrey Michael Brinn, #31267        | Monroe, NC             | David Mason White, #13888          | Greensboro, NC       |
| Linda Ashe Carr, #14292              | Kernersville, NC       | Kathryn Moore Atkinson, #8480      | Marion, NC           |
| Richard Clifton Dawson, Jr., #30987  | Greensboro, NC         | Dustin Tyler Hamilton, #35234      | Lithia, FL           |
| Jill Potsic Egburtson, #25657        | Arvada, CO             | Bennie Richard Hayes, #10054       | Charlotte, NC        |
| William Lee Hodges, #12497           | Raleigh, NC            | Patrick John Jermain, #19760       | Appleton, WI         |
| Brian Michael McGrath, #39418        | Fairport, NY           | Koen Gerard Long, #40292           | Painted Post, NY     |
| Sherry Helms Miller, #17962          | Charlotte, NC          | Timothy J. O'Connell, #21538       | Charlotte, NC        |
| Julie Ward Payne, #35963             | Daniel Island, SC      | Terry Tucker Perkinson, #15500     | Cary, NC             |
| Libby Lester Ragon, #27150           | Kure Beach, NC         | Gerald Ray Stinnett, #11866        | Suwanee, GA          |
| Betty Jo Ramsey, #15370              | Lake Waccamaw, NC      | Edwin Joseph Buehner, #41283       | Longwood, FL         |
| John Gordon Ratliff, #11310          | Helena, MT             | David Allen Hensley, #22304        | Raleigh, NC          |
| Deborah Veasey Reed, #15685          | Raleigh, NC            | Brittany Elizabeth Martin, #40886  | Matthews, NC         |
| Kaye Louise Sergeant, #14009         | Northridge, CA         | Robert Edward Pate, #11787         | Nashville, NC        |
| Laura Roberts Smith, #18634          | Lithia, FL             | Alice Harper Reeves, #25877        | Heath Springs, SC    |
| Glenn Edward Turner, #8830           | Fayetteville, NC       | Kurtis Ashley Wolff, #32237        | Santa Rosa Beach, FL |
| Theodore Allen Unruh, #40358         | Cary, NC               | James Kerry Aaron, #40141          | Ralls, TX            |
| Tracey Wilson Horton, #23585         | Denver, NC             | Caroline Lea Auten, #41166         | Durham, NC           |
| William Lucas Lanier, Jr., #3075     | Wrightsville Beach, NC | Donald Lewis Bobbitt, Jr., #21383  | Charlotte, NC        |
| Forest Lee Thomas, #11753            | Seneca, SC             | Nicole Alayne Clark, #39836        | Ramona, CA           |
| Kara Lynn White, #42143              | Fort Worth, TX         | Timothy Michael Owens, #14884      | Cary, NC             |
| Martha Greene Beaton, #22372         | Winston-Salem, NC      | Dean A. Oyster, #22478             | Aurora, CO           |
| Michael William Drake, #30717        | Raleigh, NC            | Charles Donald Reynolds, #8826     | Signal Mountain, TN  |
| William Weatherly Francis, #21897    | Columbia, SC           | Melody Renee Foxx Townsend, #23897 | Plant City, FL       |
| Michael James Lord, #19155           | Raleigh, NC            | Anthony S. Edmonds, #18784         | Peoria, IL           |
| James Newman, Jr., #14546            | Raleigh, NC            | Dylan Michael McNiff, #41388       | Frederick, MD        |
| David Charles Robertson, #37808      | Charlotte, NC          | Mark Eric Rennhack, #23127         | Burlington, NC       |
| James Williamson Squires, IV, #15130 | Charlotte, NC          | Tonya Kay Maloney Flesher, #9269   | Oxford, MS           |
| Stanley Fred Brooks, #38638          | Charlotte, NC          | Seonjin Hwang, #35593              | Greensboro, NC       |
| Elizabeth Chambers Camp, #16411      | Raleigh, NC            | Melissa Anne Kehoe, #40562         | Madison, WI          |
| Sheila Wilson Crabtree, #34484       | Mount Pleasant, SC     | David Edward Milam, #11738         | Marietta, GA         |
| Aubrey Lynn Hollen, #40151           | Raleigh, NC            | Beverly Joann Schonauer, #41244    | Denver, NC           |
| Charles Eugene Kolstad, #15193       | Wilkesboro, NC         | Brent Hamilton Smith, #27937       | Melbourne, FL        |
| LeClere Gabriel Noneman, #13910      | Raleigh, NC            | Sally Wasshausen Alvarez, #17868   | Greensboro, NC       |
| Thomas Nelson Rich, #8639            | Rocky River, OH        | Yijin Bao, #42763                  | Charlotte, NC        |
| Michael Alan Schwartz, #12552        | Tampa, FL              | Clyde Graham Barber, #12110        | Marietta, GA         |
| Judith Marie Bell, #13091            | Eugene, OR             | Robert E. Eash, #28637             | Las Vegas, NV        |
| Debbie Johnson Burgess, #12974       | Kitty Hawk, NC         | Gwen Louise Edwards, #17904        | Grapevine, TX        |
| Leah Henderson Dryden, #42342        | Suwanee, GA            | Matthew Cole Fisher, #12709        | Indian Trail, NC     |
| David Ashley Ervin, #9435            | Savannah, GA           | Catherine M. Helgesen, #27437      | Wilmington, NC       |
| Bradley Renton Gabosch, #9462        | Charlotte, NC          | Kelsey Lee Mabe, #40327            | Brookline, MA        |
| Alexander Nicholas Lamm, #39190      | Chesterfield, VA       | Tracy Darrell McEntire, #20217     | Wilkesboro, NC       |
| Jean E. McAllister, #36172           | South Weymouth, MA     | Sue Sprunger, #18274               | Raleigh, NC          |
| Barbara Brown Morgan, #10691         | Charlotte, NC          | Sherry Spencer Sutton, #14123      | Castle Hayne, NC     |
| George Garner Prillaman, Jr., #10849 | McLean, VA             | Debra Ann Zins, #40525             | Charlotte, NC        |
| Price Yarver Sawyer, Jr., #312332    | Durham, NC             | Jonathan Morgan Cage, #12472       | Jamestown, NC        |
| John Anderson Sofley Jr. #13082      | Salisbury, NC          | Kesha Routh Hall, #30695           | Randleman, NC        |
| Patricia Gale Acuff, #34137          | Prosper, TX            | Barbara A. Horne-Stead, #21593     | Concord, NC          |
| Nancy Jean Goodwin, #41246           | Fort Mill, SC          | Kevin Lee Metcalf, #31000          | Cumming, GA          |
| Henry Luther Greene, III, #18544     | Cherryville, NC        | Richard Brian Pieringer, #18809    | Raleigh, NC          |

Susan Riggins Sappenfield, #17553  
 Theresa Marie Allison, #27222  
 Vernon Anthony Asbridge, #9901  
 Jane Ann Chapman, #34630  
 James George Chopas, #36026  
 Anita Grace Doll, #42616  
 David Michael Farlow, #12852  
 Philip Joseph Garrigan, Jr., #41598  
 Andrea Lynn Jarrell, #23325  
 Jillian Ann Lieber, #42022  
 Brian James Meyer, #41338  
 Lauren Elizabeth Riley, #40093  
 James Randall Vroom, #13301  
 Jeffrey D. Cole, #23611  
 Kolby John Dougherty, #40628  
 Duane Douglas Kohari, #13908  
 Stephen P. Lain, #23756  
 Charles A. Leslie, Jr., #15301  
 Robert Newell Pulliam, #2955  
 Jin Shi, #35217  
 Megan Ashley Sigismund, #35831  
 Heting Wang, #42433  
 Laura Pokojni Young, #36019  
 Deborah Joyce Zell, #40342  
 Catherine Blaisdell Ardrey, #21173  
 Mary Lee Bradford, #25236  
 Heather Bell Davis, #27765  
 Michael Gene Dixon, #22286  
 Sarah Elizabeth Edwards, #42445  
 Eran Bloxam Gordon, #23729  
 Daniel Grant Hayes, #15003  
 Richard Edwin Heath, #10809  
 Mary DeBronia Mims, #15876  
 Jeremy Stevenson Overcash, #34015  
 Thomas Reekers, #17306  
 Luanne Lindemann Roth, #22490  
 Donald Craig Schroder, #28728  
 William Vaughn Ward, #25737  
 Bailey Nicole Wilhelm, #42395  
 Karen Mescher Wisniewski, #31206  
 Alison Gets Bailey, #15801  
 John Francis Darcy, #8812  
 Ginny C. Davis, #24603  
 Joseph Henry DeBragga, #11773  
 Cassandra Ruth Estep, #34026  
 Anthony Tyrell Forrest, #35199  
 Teresa Ann Foshay, #27344  
 Kimberly Christine Gast, #39502  
 Gina L. Goodenow, #29510  
 Susan Nicole Hamilton, #37147  
 Robert E. Howard, #28791  
 Brian Leigh Jones, #38418  
 Tamara Beth Kastler, #15531  
 Lauren Nichole Kaylor, #38383  
 Stephen P. Lain, #23756  
 James Randall Lindley, #11284  
 Elizabeth Marth, #14106  
 Jill Michele McCallister, #40843  
 Robert Louis McCallum, Jr., #26673  
 Christine Moses, #36451  
 Andrew Everett Mossman, #40003

Bermuda Run, NC  
 Albany, NY  
 Raleigh, NC  
 Kernersville, NC  
 Concord, MA  
 Oak Ridge, TN  
 Greensboro, NC  
 Boston, MA  
 Mount Airy, NC  
 Charlotte, NC  
 Syracuse, NY  
 Franklin, TN  
 Emerald Isle, NC  
 Vashon, WA  
 Watauga, TX  
 Charlotte, NC  
 Colfax, NC  
 Raleigh, NC  
 Winston-Salem, NC  
 College Point, NY  
 Whispering Pines, NC  
 Charlotte, NC  
 Charlotte, NC  
 High Point, NC  
 Charlotte, NC  
 Winston-Salem, NC  
 Charlotte, NC  
 Winston-Salem, NC  
 Arlington, VA  
 Morrisville, NC  
 Daytona Beach, FL  
 Surfside Beach, SC  
 Greensboro, NC  
 Raleigh, NC  
 Southlake, TX  
 Cary, NC  
 Moravian Falls, NC  
 Wilmington, NC  
 Charlotte, NC  
 Charlotte, NC  
 Waxhaw, NC  
 The Villages, FL  
 Cary, NC  
 Angier, NC  
 Atlanta, GA  
 Kernersville, NC  
 Charlotte, NC  
 Norfolk, VA  
 Cortlandt Manor, NY  
 Charlotte, NC  
 Chapel Hill, NC  
 Midlothian, VA  
 Greenville, SC  
 Charlotte, NC  
 Colfax, NC  
 Raleigh, NC  
 Richmond, VA  
 Baltimore, MD  
 Cypress, TX  
 Raleigh, NC  
 Tampa, FL

Catherine H. Nieken, #26605  
 Jeanne Ormsby, #36037  
 Joseph Gerald Pariseau, #40324  
 Daniel Stephen Peach, #36900  
 Deborah Hall Proffitt, #13696  
 James Copeland Smith, #3798  
 Samantha Larkin Stoddard, #41353  
 Douglas C. Watson, #25625  
 William Marion Wilcox, IV, #15323  
 Hansel Clarkson Beeson, III, 12601  
 Angela Haverty Blackwood, #6725  
 Ronald Sherman Dorsey, #3174  
 Lois Ann Doss, #7730  
 Jessica Leigh Flynn, #29316  
 Tammy H. Forsythe, #22712  
 Roxane Lee Gabrielson, #25732  
 Sebastian Piotr Gosek, #34977  
 Susan Harris, #16447  
 Gretchen Ann Hooper, #31907  
 Cynthia Stokes Hucks, #27041  
 Kenneth Everett Johnson, #18518  
 Kristine R. Jones, #27151  
 William R. Kavanaugh, #30829  
 Joseph Eugene LaClair, #41808  
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