



BEYOND THE NUMBERS

Fourth Quarter 2023 E-Newsletter for the Florida Board Of Accountancy



Brent Sparkman, CPA, CFP, CITP

SPARKMAN ELECTED TO BOARD CHAIR

Mr. Brent Sparkman, CPA, CFP, CITP was recently elected as the 2024 chair of the Florida Board of Accountancy. He is currently a senior partner and shareholder of Carr, Riggs, and Ingram (CRI) in Tallahassee, FL. His expertise includes forensic accounting, consulting services, and large-scale program management in disaster recovery, emergency management and public assistance programs with over 25 years of experience. Mr. Sparkman was appointed to the Board by Governor Desantis in November 2021, and has served on the Budget Task Force, Probable Cause Panel, and the Rules Committee.

Please join the Division in welcoming Mr. Sparkman as the new chair, wishing him the best of luck in his new role and recognize the service of Mr. William Blend, as the 2023 Board of Accountancy Chair.

BENEFITS OF AN ENGAGEMENT LETTER

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As trusted advisors, CPAs often engage in a variety of professional services for their clients. One essential tool that can enhance the CPAclient relationship and protect both parties is the engagement letter. This document offers a range of benefits for CPAs, and their clients. The board often sees complaints where the issues between the parties could have been avoided, or made easier, if there had been a well-constructed engagement letter. Here are several ways an engagement letter can be beneficial.

Clear Scope of Services

An engagement letter clearly outlines the scope of services agreed upon between the CPA and the client.

This transparency ensures that clients have a detailed understanding of the specific services they can expect, reducing the likelihood of misunderstandings. The engagement letter serves as a written agreement.

Fee Structure and Payment Terms

Clearly outlining the fee structure and payment terms in the engagement letter is crucial for both CPAs and clients. This transparency helps prevent billing disputes and ensures clients are aware of the cost of services upfront. It also provides a basis for resolving any payment-related issues.

Professionalism and Credibility

Presenting clients with a well-drafted engagement letter reflects professionalism and attention to detail. It establishes the CPA's commitment to best practices and fosters a sense of trust between the CPA and the client.

Risk Mitigation

The engagement letter may include language that outlines the limitations of the CPA's responsibilities. This can protect clients from unrealistic expectations and help manage

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BENEFITS OF AN ENGAGEMENT LETTER

potential risks associated with the services provided. Clear language can help establish the boundaries of the CPA-client relationship and allocate responsibilities appropriately, minimizing the risk of misunderstanding, dissatisfaction, and liability.

Engagement letters are not just administrative formalities. They are powerful tools that can strengthen the CPA-client relationship, enhance professionalism, build trust, and safeguard against potential challenges. They serve as a proactive measure that not only helps set clear expectations between the parties, but also serve as a valuable tool in resolving conflicts before the problem leads to a complaint or legal action.

Employee Spotlight: Harini Kumar

My name is Harini Ravi Kumar, I work as a regulatory specialist with the DBPR. I was born and raised in India. Growing up, my fondest memory is spending time with grandparents and playing with cousins. In 2012, I moved here to the States with my husband. We have two kids, my daughter is 10 years old, and my son is 5. While in the States, we lived in New York, then moved to Connecticut, and finally established roots in Florida. Before I moved to the States, I worked as an Executive SMO for HSBC. After taking a break for 10 years taking care of my kids, I recently started working at DBPR since November 2022. While working at DBPR, I am hoping to pursue my CPA and to springboard my career. My hobbies are singing (Indian Classical music) and drawing. Additionally, I enjoy teaching Indian classical music to children. My bucket list includes opening a music school, traveling the world to enjoy nature and appreciate different cultures. I also plan a trip each year to visit my younger brother, my mom, and extended family in India.



Congratulations to New Individual Licensees - October 01, 2023, through December 31, 2023

ABREU, VICTORIA
 AGHAKHANI, ARMIK
 AGOSTINO, MARC JOSEPH
 AGUILERA, VISHAKA DASII
 ALBERT, SMILEY LEE III
 ALFONSO, MADIMAY
 ALLEN, ALISSER
 ALLEN, AMANDA D
 ALTAMIRANO, AMY SILVIA
 ALVES, CATHERINE MARY
 AMBUSH, YAOKAWA JAMES
 ANDERSON, AARON DOUGLAS
 ANGIULLI, SARAH JO
 ANIS, BETHYNA
 ASSEF, LORIS
 BALSERA, TOMAS R
 BANDERA, MELISSA

BARKER, DANIELLE SUSANNE
 BAUER, ALEXANDRA BRYANT
 BAVA, VIMAL MANHAR
 BEARD, DAULTON CHARLES
 BECKHUSEN, BRADY
 BEELER, TROY
 BEEMAN, CHELSEA MICHELLE
 BIERNAT, RANDOLPH
 BIGGER, STEPHANIE NICOLE
 BILI, RICHARD ALLAN
 BISSUETT-VILLEGAS, WENDY DENISSE
 BITTON, GARY DAVID
 BLACK, WILLIAM THOMSON
 BOATNER, ROGER CRAIG
 BOLAND, REBECCA R
 BONHAM, BRETT MATTHEW
 BONO, JACLYN MARY

BORGES, IRIS JEASELLE
 BORISKIN, RYAN
 BOTTOMLEY, NICHOLAS
 BOUDRI, ANDRE JOSE
 BOYD, STACY PATRICE
 BRACKEN, TRISTAN J
 BRANDT, JEAN ANN
 BRAZELL, LEAH KATHERINE
 BREST, KATELYN NICOLE
 BRINSON, LORRIE ANN
 BROCK, ERIC MATTHEW
 BRYANT, ALISSA LYNN
 BURKHALTER, MARISA KAILEY
 BUSH, MIA JANA E
 BUZZI, MICHAEL ANTHONY
 BYRD, NATHAN SAMUEL
 CABAY, BRADLEY EDWIN

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BOARD MEMBERS

William Blend, CPA Chair
Brent Sparkman, CPA Vice-Chair

Steven Platau, JD, CPA
Jason Lafser, CPA
Michelle Maingot, CPA
William Benson, CPA
Caridad "Carey" Vasallo, CPA
Tracy Keegan
Shireen Sackreiter

BOARD STAFF

Roger Scarborough
Director

Rachelle Munson
Board Counsel

Katie Pareja
Chief Attorney

Samantha Ceres
Senior Attorney

Kevin Brown
Administration Team Lead

Danielle Collins
Enforcement Team Lead

Karan Lee
Exams and Licensure Team Lead

BOARD WEBSITE

<http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

NEED HELP?

All requests for publications, documents, forms, applications for licenses, permits and other similar certifications can be obtained by contacting the Customer Contact Center.

Roger Scarborough, Director
Division of Certified Public Accounting
240 NW 76th Drive, Suite A
Gainesville, FL 32607

Telephone: 850.487.1395
Facsimile: 352.333.2508

Congratulations to New Individual Licensees

October 01, 2023, through December 31, 2023 *Continued from page 2*

CABRERA, ANDRES PHILLIP
CALDERIN, ELMYS
CALDWELL, SHANIAH KANOKRATT
CANTENS, CAROLINA FRANCES
CARLUCCIO, VANESSA LYNN
CARUSO, DOMENICA
CARVAJALINO, TATIANA
CASANOVA, PEDRO
CASTRO, ALYSON BETH
CATAPANO, DOMINIC VINCENT
CERCHIA, ANTHONY JOHN
CHADA, TRACEY ANNE
CHASE, KYLE BOWEN
CHERRY, JENNIFER S
CHICCARINE, KRISTIN
CHIH, SIN HONG
CHIRILA GHERMAN, IOANA CRISTINA
CITROLO, ANTHONY J
CLIFTON, AVERY
COLLINS, DENIS DYLAN
COOLMAN, LIANA
COSMAI, JAMES JOSEPH
COX, VIRGINIA LOUISE
CRAFT, JENNIFER PAULETTE
CRAVEN, COURTNEY PAIGE
CRITTENDEN, HANNAH MICHELLE
CROWELL, MICHELE PAULETTE
CULP, LAURA BAILEY
CURRY, COOPER
DAICOFF, GEORGE RONALD JR
DALEY, NORDIA NATRICIA
DALY, LORIE
DAMANIA, JITENDRA MOHANLAL
DAROVITZ, KARIN
DAVIS, BLAKE MITCHELL
DAWSON, SYDNEY CLAIRE
DEAL, JOSEPH DOUGLAS
DEAN, MATTHEW
DECASTRO, MATTHEW
DEL PINO, BRIAN
DEMETRICK, NICHOLAS PHILLIP
DEMPSEY, DEVIN DANIEL
DESIATO, JANET MARIE
DIAZ, CHRISTOPHER
DIAZ, MICHAEL
DIEGO TEJADO, RODRIGO
DOBROWOLSKI, KATHLEEN STELLA
DORSHORST, EMMA
DOSTER, EMILY CLARA
DOUGLAS, CASEY
DROGOSCH, BROCK GARRED
DUCANIS, EVA DAWN

DUCKWORTH, JAMES PATRICK
DYBAS, DAVID MICHAEL
DZHUGOSTRAN, PAUL
EATON, LORRIE
EISCH, ROBERT ALEXANDER
ELLINGSWORTH, ALEXANDER
CHARLES
ERICKSON, ELIZABETH
ESCOBAR, RENATA CAROLINA
ESTEVANELL, LUIGY
ETWAROO, KESHAV CHRISTOPHER
EVANS, JOSEPH
FAHEY, BERNARD JOSEPH JR
FAMULARE, JODI
FARETDINOV, SULTAN
FARIS, ELEN D
FELICIANO, JONATHAN ALEXANDER
FENTON, JACQUELINE PATRICIA
FINN, WENDI
FISHMAN, ALAN DAVID
FRANK, WARREN A
FRIEDMAN, ELLEN BETH
FRITZ, JEFFREY PETER
FUMERO, JOHN JACOB JR
GADEA-BLANDON, LAUREN
ALEJANDRA
GARCIA, ANGELINO
GARCIA, NIKOLLE
GARCIA, SAMANTHA
GARTMAN, JON DAVID
GEORGE, EMILY CHRISTINE
GHEEWALA, ALI
GIANNAKOPOULOS, THEODOROS
GILLMAN, SARAH MARCELLE
GIMENEZ CARRAZANA, ARANZA
ALEJANDRA
GLENDENNING, JONAH DANIEL
GODT, NEAL KENNETH
GOMEZ, ALEJANDRA
GOMEZ, MIGUEL VALENTINE
GONZALES, RANDALL BANKS
GORE, FREDERIC STEVEN
GOUDY, ROBERT DAVID
GRAHAM, JESSICA ANN
GRECO, JAMES MATTHEW
GRESS, TRACEE VICTORIA
GRESSANI, BRYCE ALEC
GRIMALDI, FRANK
GUVELOGLU, LEYLA KEZBAN
HAJTOL POLANCO, YANA
HAMBRIC, ISABEL ANN

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2023 CPE VIOLATIONS

Note: All final orders were filed between October and December 2023.

Statute 473.323(1)(h), F.S., through Rule 61H1-33.003(1)(a), F.A.C. To obtain a Final Order of any individual listed you will need to submit a request to GovQA. <http://www.dbpr.state.fl.us/govqa/>

October 27, 2023

Case # 2021-029587	Jessica Buther-Lopez	AC 46233	Naples, FL
Case # 2020-035127	Lewis K. Carness	AC 28968	Davenport, FL
Case # 2021-026048	Diamelis Carrazana	AC 38093	Doral, FL
Case # 2020-050080	Kevin W. Cation	AC 21023	St. Petersburg, FL
Case # 2020-036315	George S. Chagaris	AC 27630	Tampa, FL
Case # 2020-047165	David Cole	AC 32126	Orlando, FL
Case # 2022-011959	James E. Crowley	AC 32857	Lake Worth, FL
Case # 2022-042565	Manuel Dieguez	AC 6060	Miami, FL
Case # 2021-025251	Lisa L. Galbraith	AC 51563	Ruskin, FL
Case # 2022-017829	Christopher Grim	AC 31880	Maitland, FL
Case # 2020-046238	Amy Denton Harris	AC 33915	Apollo Beach, FL
Case # 2021-022905	Michael D. Johnson	AC 39946	Tampa, FL
Case # 2021-023697	Scott E. Latimer	AC 46286	Miami Shores, FL
Case # 2021-025282	Tracie D. Marone	AC 47268	St. Petersburg, FL
Case # 2020-038157	Jeffrey J. Pappas	AC 15401	Ft. Walton Beach, FL
Case # 2021-025308	Timothy J. Powell	AC 45839	Hollywood, FL
Case # 2022-052727	Timur F. Rakhmatov	AC 48460	Key West, FL
Case # 2020-037942	Gina M. Ritch	AC 33430	Oxford, FL
Case # 2020-047982	David W. Rohm	AC 21644	Plano, TX

The following are summaries of action taken by the Board.

To obtain a Final Order of any individual listed you will need to submit a request to GovQA <http://www.dbpr.state.fl.us/govqa/>

Congratulations to New Individual Licensees - October 01, 2023, through December 31, 2023

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HANSEN, JACQUELINE ANNETTE
 HARDY, ADAM BLAINE
 HARDY, JUSTINE KATHLEEN
 HARRIS, CARL CHRIS JR
 HAULENBEEK, FRANCINE MARIE
 HAYS, DALTON
 HEARSEY, LOGAN ANDREW
 HEATH, BRANDON LEE
 HEGLEY, ALEXANDRA
 HEMANN, ADAM MARZAN
 HERNANDEZ, SHARINA
 HERR, ROBERT JONATHAN
 HERSHBERGER, BRIAN S
 HIGGINS, BAILEY LANE
 HIGGINS, SARIT
 HITT, MICHAEL DARIN
 HO, MARGARET
 HOERNER, JORDAN
 HOLDER, SAMUEL WILSON JR
 HOOK, RANJIT SINGH
 HUARD, MEGAN

HUBBARD, ELEANOR KATHERINE
 HUDDLESTON, SEAN MARTIN
 HUNTER, CIARA LINDA
 HUSSEIN, WALEED AKRAM
 HUTCHESON, MORRIS GRABLE
 HUTCHINS, CONTESSA D
 HYACINTHE, DEIRDRE JOY
 INTERIAL, ANDREW JORDAN
 JAHJAH, FARID
 JOHNSON, THOMAS ALAN
 JONES, SUMMER RAYE
 JURKOVIC, OLIVER ANGEL
 KEHLER, IAN DOUGLAS
 KELLY, ANJEA LA'TRAVIA
 KENON, ARIEL
 KETCHUM, JOSEPH ANDREW
 KILZI, JOHN PIERRE
 KINGCADE, SEAN LUC
 KLARMAN, EDWARD
 KLEMENTS, MICHELE EMILY
 KNORR, JAKE LAZARUS

KNUSSMAN, SHERIDAN HOPE
 KOHN, ELIZABETH MARGARET
 KOLODZIEJCZAK, JOSEPH PATRICK
 KOREN, ALEX WILLIAM
 KOTSKYY, DENYS
 KRASNOMOWITZ, ALEXANDER LOUIS
 KRESSE, EMILY LAUREN
 KURZBAN, ISABEL
 LABISTE, JESELYN NICOLE
 LAROCCA, ANGELINA R
 LE, CALVIN KHANH
 LEITZELL, BRENTLEY ALBERT
 LENDEZ, ANTHONY MANUEL
 LI, YINGCHENGYI
 LICONA, JULIA ROSE
 LIEBRECHT, ALEXANDER JAMES
 LIM, YEJUN
 LINDVOR, NATALIYA
 LO, MING KIT
 LOMBARD, BENJAMIN HALL

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New Firm Licensees - October 1, 2023 through December 31, 2023

ACCOUNTING & VALUATION LLC	LINDA F TRIPLETT, CPA, PA
ANTHONY HEARN, CPA	MEHRHOFF & WRIGHT CPA FIRM
AUTUMN BRYMER CPA, PA	MGA ACCOUNTANT & CONSULTANT, LLC
BAGBY CPA LLC	MICHAEL ABBOTT CPA, PLLC
CARRIE CAMPBELL WILLIAMS	MIKE G. HINDLEY, CPA, P.A.
CC ACCOUNTING & TAXES, LLC	MIKE HESS CPA, P.A.
CHARLES F WINNEY JR CPA	MILLARD J MARTIN, CPA, LLC
CHRISTOPHER FRYE CPA, LLC	MY CPA, PA
CK TAX & CONSULTING, LLC	OAK HILL CPA, PLLC
CONSOLIDATED CPA SERVICE, INC.	OSHER CPA'S, LLC
CORDERO & REGNAULT CPA, PA	PETERS ROMAN LLC
CORDERO & SALAS CPA, PA	PROACTIVE TAX SPECIALISTS LLC
CORE ACCOUNTING GROUP LLC	RACQUEL MCINTOSH CPA, P.A.
D. BRADLEY BIDDLE, CPA	REBA C ROGERS CPA
DEBORAH JOHNSTON, CPA, PLLC	RECEASEO ACCOUNTING CPA, LLC
DMG CPA PA	ROBERT D. HIRSCH
ELLEN JANZ	RVGA AUDIT, LLC
FINANCIAL ACCOUNTING SERVICES, P.L.C.	SABELLA & MARSHALL CPA'S PLLC
FOREIGN TAX CPA LLC	SAX LLP
GARY BULMASH	SEWARD & COMPANY, P.A.
GHEEWALA CPA, PLLC	SOCORRO CPAS & ADVISORS LLC
GM FINANCIAL TAX & ACCOUNTING GROUP PLLC	SPARTAN TAX GROUP, LLC
HARTSTEINMICHAEL LLP	SYDNEY LEGAKIS CPA, LLC
HUDSON BUSINESS SERVICES LLC	SYNC ACCOUNTING SERVICES LLC
INSPIRE CPA SOLUTIONS, LLC	TATIANA PODEL, CPA, PLLC
ISTHMUS ACCOUNTING PROFESSIONALS, LLC	TAX COMPLIANCE GROUP, LLC
JOHN DANIELS CPA LLC	TEJAL DHURVE CPA LLC
JUDY CABRERA CPA	VISCONTI CPA LLC
KENT J. FOX, CPA & JAMES E. HOUSTON, EA, LLC	WEBB CPA, P.A.
KEVIN A. CROSBY, P.A., CPA	WISEMAN TAX & ACCOUNTING, PLLC
KRISTINE V. LAWRENCE, CPA, PA	ZACHARIAS LAWRENCE LLC
KUNITZER & ASSOCIATES PLLC	

Congratulations to New Individual Licensees - October 01, 2023, through December 31, 2023

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LOPEZ, BRANDEN ASIS
 LUBOMIROVA, KALINA VENKOVA
 LYNCH, RACHEL B
 MAC, UYEN TU
 MACAU, KYLE
 MACDONALD, SUSAN ANNE
 MADDEN, MARY CLAIRE
 MADEIROS, DANIEL CHRISTOPHER
 MAJESKI, KALLIE ROSE
 MANDEL, MICHAEL
 MARKS, EMILY ROSE
 MARQUEZ, MARIA FELIX
 MARTIN, THOMAS
 MARTINEZ, RHONDA
 MATHEW, LUCAS

MATLOCK, BRIAN DEE
 MCAVOY, KYLE PATRICK
 MCCLENDON, ALANA ANN MARTINSON
 MCCORD, TAYLOR RAE
 MCFARLAND, ANDREW
 MCKEE, ZACHARY MCGWIRE
 MEADE, PHILLIP C JR
 MEDINA, JOHN PATRICK
 MELCHIORI, NICOLE MARIE
 MELIAN SOTO, IAN
 MESA, MEILYN
 METZKES, MEAGAN
 MICHEL, YANEK JUSTIN
 MIKULEC, BRETT JOSEPH
 MILLER, ABIGAIL ELIZABETH ROSE

MILLER, DAVID
 MISKUS, STEVEN
 MITCHAM, AARON
 MOORE, ANGELA DENISE
 MOORE, JACKSON
 MORGAN, KRISTINE NICOLE
 MUNIZ, MARIA INES
 MURPHEY, GARY M
 MYERS, EMILY ETHEL
 NAKAHARA, DAISUKE
 NAMNOUM, MARGO
 NASBY, JOSEPH
 NEWTON, DAVID ANTHONY
 NGUYEN, YEN HAI

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Congratulations to New Individual Licensees - October 01, 2023, through December 31, 2023

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NORDEN, ERIC JASON
 NUNEZ, GIBRAN RABINDRANAT
 OFEK, MATAN
 ORTIZ, ANGEL MATEO
 ORTIZ, MAYRA
 O'SULLIVAN, KAYLA MARIE
 PACHECO, ANDREW RAFAEL
 PALLAS, INNA
 PALNIKAJ, KOZETA
 PARKS, JENNIFER LYNN
 PAYMAYESH, KIAN FISHER
 PAYTON, KATIE
 PEARCE, GARY JOSEPH
 PERETZ, BAR O
 PEREZ, RAFAEL EUGENIO
 PERLMAN, BENJAMIN ABRAHAM
 PETERSON, DAVID
 PETLICK, CORINNE BARBARA
 PHAN, NGUYEN TRINH THAO
 PHILLIPS, KALLIE
 PHILLIPS, KAYLA RENE
 PINGLETON, NICHOLAS WILLIAM
 POINDEXTER, JEAN-MARIE
 PORTNOY, MATEO
 POTTER, JUSTIN JAMES
 PRASSINOS, KELLIE MARIE
 PRICE, JOSHUA ROBERT
 PRINCE, MINDY RAE
 PRINE, CHELSEA BISHOP
 PYLE, HEATHER LYNN
 QIU, QINGPING
 QUATSOE, LACEY
 RAMIREZ, LILETTE CARIDAD
 RAPOPORT, ALEXANDRA
 REDMOND, GABRIELLE MARIE
 REES, JAY LANDON
 REGISTER, GAVIN LARRY
 REISSIG, MARIEL
 REVAK, CHRISTOPHER ROBIN
 RICCIO, ALEX MICHAEL
 RICHARDS, FABIOLA LOREN
 RICKETTS, TRAMMELL BRYANT
 RIEGEL, SYDNEY NICOLE
 RIGGS, TAYLOR RENEE
 RILEY, GRETA DELANE
 RING, KENNETH ELTON JR
 RITCHIE, SHELBY
 RIVERO, AARON

ROBERTS, JHENELLE SASHA-MOY
 ROBINSON, YVONNE MARCIA
 RODRIGUEZ, ALEXANDRA NICOLE
 RODRIGUEZ, JULIA
 RODRIGUEZ, MARK JOHN JR
 ROJAS, JULIAN DAVID
 ROMAN, ERIC PETER
 ROMANELLO, ROSS DAVID
 ROMERO, CARMEN ELIANA
 ROSS, MADISON
 RUBIANO BERNAL, JULIAN FELIPE
 RUEGSEGGER, AUDREY JAYNE
 RUSSELL, MICHELLE ANNE
 RYNIKER, FRANCIS MARTIN
 SALINAS, JOSEPH
 SALMAN, NOURA
 SANIN, IANIVAN
 SANTIAGO GUZMAN, ALBERTO JOSE
 SCHAFF, DIANE MICHELE
 SCHWARZ, ANNA MARIA
 SERRANO, MARIELA
 SEWELL, LANCE
 SHAH, ROHAN RASKIN
 SHAW, ANDREA THERESA
 SHENK, ANN MOORE
 SHERWOOD, ANDREW
 SIERRA, CAROLYN
 SIEW, BRANDON KESHIVA
 SILVA, CARLOS
 SILVERS, STEVEN
 SIMMENS, EVAN HARRISON
 SINES, PATRICIA
 SLOAN, SARAH MICHELLE
 SMITH, DYEZAE AEZALLE
 SOTO, MAYRA ALEJANDRA
 SPRINGER, ANDREW THOMAS
 SPRINGER, JOHN ELIOT
 STALEY, ANDREW BLAIR
 STALL, NOAM ARYEH
 STANDLEY, JULIA B
 STEBBINS-WILLIAMS, CHARLES
 HARRISON
 STEELE, HEATHER ANN
 STEIN, STEVEN ELY
 STELZNER, S BRUCE
 STERNKLAR, ANDREW PAUL
 STEVENSON, ADAM RICHARD
 STEWART, CHRISTOPHER

STEWART, LLOYD A
 STONE, DAVID
 STORM, CHAD
 STRAHAN, JANNELLE DAWN VILLERO
 STRINGER, REBECCA J
 SUN, JULIE ASANUMA
 SWEET, ANDREW J
 SZAJKOWSKI, PEDRO
 TAYLOR, ERIC DENIS
 TERTAN, RACHAEL NICOLE
 TILESTON, MELVIN LEE
 TODISCO, JENNIFER
 TOUITOU, BETSALEL
 TROVINGER, CHRISTOPHER ALLEN
 TRUNNELL, MICHAEL ERIC
 TRUONG, NI THI PA
 TURNER, CHARLES MICHAEL
 VALCY, DANIEL
 VANCE, SAVANNA BELLE
 VARY, RILEY JONATHAN ROBERT
 VAZQUEZ, ALEX MIGUEL
 VILORIA, RICARDO JOSE JR
 VIOLINI, KYLE ALLEN
 VONDERAHE, ROBERT THEODORE
 WAHDAN, RAMI
 WALKER, JESSICA AMANDA
 WALMSLEY, GEORGINA ALICE
 WAN, RUIJUN
 WARE, ZACHARY NELSON
 WARREN, LILIA RUDNITSKY
 WASHINGTON, MARVIN
 WASSERMAN, STEVEN MARK
 WATERS, RAMSEY OLIN
 WATFORD, MONICA
 WEIR, SARAH NICOLE
 WEISER, MOSHE
 WHITBY, CHRISTOPHER PAUL
 WHITE, CASEY JAMES
 WHITE, ZACHARY JOSEPH
 WHITENER, HOLLIE C
 WILLIAMS, STEPHANIE DEANNA
 WILSON, SUSAN G
 WOERNER, MARTINA CLARA ERIKA
 WRIGHT, FRANKLIN JERALD
 ZHANG, JIAMIN
 ZHOU, JI
 ZIEGLER, LAU

