



The IBOE Bulletin

The Illinois CPA Resource | Spring Edition 2025

Illinois Board of Examiners

Board Members:

Amanda Gavin, CPA- Chair
Martrice Caldwell, CPA-Vice Chair
Leilani Rodrigo, CPA-Member
Jessica Harriger-Lin, PhD-Member
Jennifer Richter, CPA-Member
Maria de J Prado, CPA-Member
Sook Lee, CPA, CFE, CFF-Member
Edward J. Hannon Atty., CPA-Member
Scott Hurwitz, CPA-Member
RoseAnn Abraham, CPA-Member
Luis Plascencia, CPA-Member

Staff:

Carla Ratchford, Executive Director
Lianne Mace, Assistant Director
Mary Fitzgerald, Business Manager

Administrative:

Joseph Winters
Tami Anderson
Deb Beck

Legal Counsel:

Charles "Chip" Schmadeke
Virginia Heyen
Hinshaw & Culbertson

EXECUTIVE DIRECTOR'S CORNER

Illinois embraces HB2459, which proposes:

1. New Pathways to Licensure Under the bill, beginning January 1, 2027, the Department will be able to license a person as a CPA who: 1) has a bachelor's degree (120 credit hours of qualifying education) with an emphasis in accounting, at least two years of experience, and passed the CPA exam; or,
2. 2) has a master's degree, a bachelor's degree with 30 hours of accounting, at least one year of experience, and passed the CPA exam.

We also agree with HB 2459's establishment of mobility for those who are licensed in other states but will practice in Illinois. We hold that if the out-of-state requirements of the licensed CPAs are equivalent to the Illinois existing and newly proposed licensure requirements, that non-Illinois CPA would not be required to obtain an Illinois license.

While I am excited about the two new pathways, the only concern that I have brought to the attention of my Board, IL CPA Society, and staff is the possibility of our 150-hour requirement needing amending in our administrative rules after these two pathways are passed in our Illinois Public Accounting Act.

ILBOE will keep abreast of any changes in the U.S. Department of Education; including 90-hour bachelor's degree programs that are in some states already formulated. These changes will be reviewed with our Board, IL CPA Society, and



CONTINUED ON PAGE 2

IN THIS EDITION



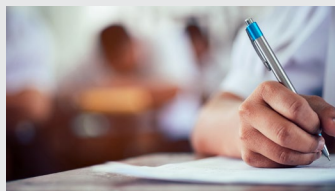
Elijah Watts Sells Award

Two Illinois candidates have been chosen to receive the Elijah Watts Sells Award for 2024.
Page 2



Staff Recognition

Learn about our Illinois Staff members on page 3.



Welcome New Board Members

Read about our most recent additions to our board on page 4.



CPA Exam Performance

Read how the Illinois CPA Exam candidates did on page 6.

and more!





EXECUTIVE DIRECTOR'S CORNER CONTINUED FROM PAGE 1

staff in the future as these 90-hour bachelor's degrees may redefine how we currently define bachelor's degrees in our administrative rules.

I am also thrilled to announce our 4 new Board members. I hope you read their bios in this newsletter and when you see them at upcoming meetings, please welcome them aboard!

Carla Ratchford
Executive Director



ELIJAH WATTS SELLS AWARD

Two Illinois candidates have been chosen to receive the Elijah Watts Sells Award for 2024. The Award is given by the AICPA to CPA candidates who have obtained a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, passed all four sections of the Examination on their first attempt.

Congratulations to our winners:

Maclain Smigielski
Matthew DiMillo



2025-Outreach to the Accounting Pipeline School Visits so far in 2025

2/4/25 North Central College BAP

Carla and Lianne +Board member Leilani Rodrigo (Galleros Robinson)

2/26/25 Illinois State University

Carla and Tami

3/5/25 Monmouth

Carla (in-person) and Lianne (virtual)

3/11/25 Illinois College

Carla and Joseph

4/11/25 Bradley University

Carla and Joseph

4/17/25 Notre Dame

Carla, Lianne and Tami

Loyola University BAP

Carla +Board members Sook Lee (Stout) and Martrice Caldwell (Chicago Fire)

The ILBOE would like to extend the opportunity to come in-person and speak to accounting students at your college or university about the CPA designation and educational requirements to take the exam. Please contact Carla Ratchford at cratchford@ilboe.org or call 815-753-8909 to set up a college visit.

Links

[Find out when you'll get your CPA Exam score](#) | [Resources](#) | [AICPA & CIMA](#)

[2025 Award Recipients](#) - [Illinois CPA Society Names 2025 Outstanding Leadership Award Recipients](#)



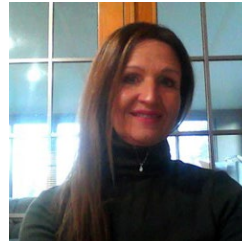
STAFF RECOGNITION



Lianne Mace

I admire her ability to bring words to life with visuals. Usually when we are tasked with a new concept, she will write the text in plain terms. Then, she will draw maps or diagrams to illustrate the information. When she shares this with me, I find it so

refreshing to discuss with her because I am a visual learner. We usually find ourselves laughing as we travel through the maze together leading to an understanding of the task at hand. She has been working with staff to become paperless and the progress she and staff have made is phenomenal!



Deb Beck

Deb, is our newest employee. She has been with us for about 5 years. She is such a pleasure to have on staff. One of the things that I love about Deb is she is willing to learn and works hard. Deb also has a keen interest in creating downloadable

forms for our website and for our worksheet for domestic evaluations. She has already created some forms to use for credential evaluations that are downloadable and updated our website's page of the current educational requirements. Deb is a pleasure to have and an asset to our team!



Mary Fitzgerald

She so thoroughly handles her job functions, and it is a pleasure to work with her. She keeps track of required audits, travel vouchers, requests for travel, and our financial statements each month. I can't say enough great things about Mary. She deeply is

compassionate about her job, and it makes everything in the office run that much smoother.



Tami Anderson

Tami is one of the most interesting employees I'd say. She handles many tasks single handedly in the evaluations department. She also helps answer the phones. One thing I am amazed about with Tami is her ability to get a lot of evaluations done

in such a short period of time. She also puts others before herself; as a married mother of five. Sometimes, it takes its course with her, where she ends up needing to be cared for. On that note, we all rally around her and each other to help!



Joseph Winters

He can find anything! Literally! If we are looking for a candidate's file, he knows exactly where it is. Even if we have looked all over for it, he will find it. He also loves to work. He gets so excited to handle candidate's applications, answer the phone, write

letters, and more. Joe has been working on our database for over 5 months to prepare our system to handle paperless applications. One thing I love about Joseph is his positivity. He will always tell us how 'awesome' we are, and to me that makes my day!

In all, I have a great staff who works hard and together. Each has assisted in our Lead and Learns, where each employee can teach the entire about a task they do every day. Also, I have encouraged my staff to attend and present at school visits to help increase the CPA pipeline. We may be small, but we are great in our work ethics!! Thanks to an amazing staff!



WELCOME NEW BOARD MEMBERS



Scott Hurwitz Member, CPA, Partner

Scott was the Managing Partner of Deloitte's Chicago Region audit practice and the Deputy Managing Partner of the firm's Central Region audit practice from 2012 until his retirement. Scott served as the lead audit partner and lead relationship partner for many prominent Chicago companies and institutions. As well, Scott held several other leadership roles locally and nationally including as an early leader in the firm's diversity, equity and inclusion efforts. Scott began his career in Arthur Andersen's Chicago office in 1986 and was admitted to the partnership in 1997. He joined Deloitte in 2002 as a partner in its Chicago office. Scott has extensive experience serving public (SEC) and privately owned companies as well as some of Chicago's largest not-for-profit organizations.

Scott serves on the Board of Directors of the Illinois Board of Examiners, Oakton College Endowment Foundation, the Illinois CPA Society Endowment Fund and the Audit Committees of the Youth Job Center, Jewish Federation of Chicago and Beth Emet Synagogue. He has also previously served on the Board of Directors of the Illinois CPA Society, Youth Job Center, Millennium Park Foundation, Beth Emet Foundation, and Museum of Science and Industry junior board.

Scott graduated from the University of Iowa with a bachelor's degree in accountancy. Scott is married to Kelly Austin and they have two adult daughters, Sadie and Leah.



Jennifer Richter, CPA Member, CPA

Jennifer Richter, Associate Vice President-Tax, has over 30 years of experience in public accounting and financial planning, moving to an industry position in January 2025. While in public accounting, Jennifer provided tax advisory and compliance services to institutional investors such as college endowments, retirement plans, and health systems across the United States. She has been a frequent speaker at industry events on the topics of institutional investing and exempt organization tax.

Jennifer, a Certified Public Accountant licensed in both Illinois and Missouri, received BAs in Accounting and Spanish from North Central College in Naperville, Illinois. She is a member of the American Institute of Certified Public Accountants, Illinois CPA Society and Missouri CPA Society.

A life-long resident of Illinois, Jennifer lives with her husband and two daughters on a grain farm in St. Clair County.



Edward J. Hannon Member, Atty., CPA

Ed, attorney and certified public accountant, concentrates his practice on providing advice and counsel to clients on the use of various tax-savings structures in a variety of real estate matters. Ed has worked with clients in providing advice on tax-driven structures involving real estate located throughout the United States. His practice ranges from joint ventures for real estate development projects to projects that include investment in U.S. real estate by foreign investors and tax-exempt entities.

He has an in-depth understanding of regulations, including Section 1031 of the Internal Revenue Code and Delaware Statutory Trusts (DST) and tenant common structures to facilitate the like-kind exchange process. Ed is co-leader of Polsinelli's DST working group and has advised various real estate companies on the use of the Delaware Statutory Trusts structure to raise co-investment capital. Ed also has significant experience in advising both existing owners and equity providers in connection with the tax and structural issues that arise in the case of distressed real estate.

CONTINUED ON PAGE 5



WELCOME NEW BOARD MEMBERS CONTINUED FROM PAGE 4

Edward J. Hannon Member, Atty., CPA CONTINUED

Ed also regularly works with members of Polsinelli's Corporate and Transactional practice in providing advice and counsel to clients in connection with mergers and acquisitions of privately owned businesses. He has represented both private equity funds and strategic buyers in both asset sale and stock sales and the use of limited liability companies (LLC) to facilitate tax-free rollovers of management equity. Ed has significant experience in drafting and negotiating tax representations and tax sharing provisions in stock purchase agreements, membership interest purchase agreements and asset purchase agreements involving U.S.-based businesses. In addition to working with clients, Ed is a frequent panelist on webinars and symposiums on tax planning for real estate transactions. He has been a member of the adjunct faculty at DePaul University Graduate School of Business in its MBA program.



Dr. Jessica Lin (Harriger)

Dr. Jessica Lin (Harriger) is a Professor of Economics at Western Illinois University (WIU), where she currently serves as the Director of the School of Accounting and Business Administration. She joined WIU in 2009 after completing her Ph.D. in Economics at Binghamton University (SUNY), with specializations in Applied Microeconomics and Econometrics. She also holds a Bachelor of Business in Economics and a B.S. in Mathematics - Data Science from WIU.

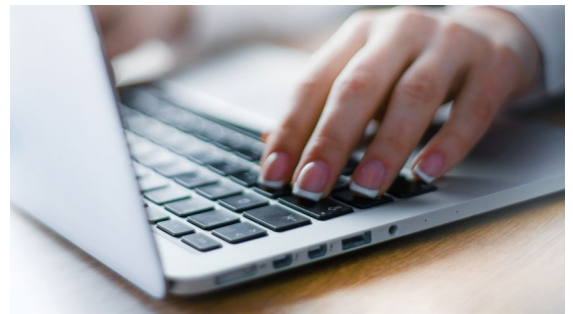
Dr. Lin's research focuses on applied microeconomics, particularly the influence of peer groups on economic behavior. Her scholarly work includes studies on conspicuous consumption, health economics, and environmental signaling. Notable publications include "Conspicuous Consumption and Peer-Group Inequality: The Role of Preferences" in The Journal of Economic Inequality and "The Value of Environmental Status Signaling" in Ecological Economics. As an educator, she played a pivotal role in expanding WIU's online learning programs, teaching a wide array of courses from introductory economics to advanced graduate-level classes in several areas of quantitative and applied economics. She has actively participated in curriculum and pedagogical development in various business disciplines. Since 2020, Dr. Lin has primarily served as an administrator at WIU, serving as the Director of the former School of Accounting, Finance, Economics, & Decision Sciences (now the School of Accounting & Business Administration), where she oversaw the operations of over a dozen different undergraduate and graduate degrees programs for the University.

When not working, she enjoys spending time and taking small trips with her husband and three young children in Macomb, Illinois.

CPA EXAM CREDIT EXTENSIONS

The June 30, 2025 credit expiration date is fast approaching for many CPA candidates across all jurisdictions. At the national level, jurisdictions are not considering any further extension of that date. At the Illinois Board of Examiners, the Candidacy Committee considers credit extension appeals on an individual basis. To file an appeal, your score must expire. Upon that expiration, you can email Executive Director Carlarta Ratchford cratchford@ilboe.org. In your appeal, be sure to state the reasons you were unable to successfully complete the exam in the required time.

Please attach any supporting documentation such as medical records, armed services orders, or government letters. Be aware that the committee considers an appeal only after the credit has expired because any dates before the expiration date are counted as possible testing dates.





CPA EXAMINATION REPORT: OVERALL PERFORMANCE 2025 Q-1 ILLINOIS

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: Illinois

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	1,551	1,044	604	451	660	392	44	66	135
Sections	1,862	1,136	726	492	704	421	44	66	135
% Pass	52.1%	57.4%	43.8%	46.3%	46.7%	58.9%	40.9%	69.7%	74.8%
Average Score	71.1	72.1	69.5	70.9	67.7	74.0	67.0	77.8	78.6
Average Age	27.8	26.6	29.6	27.8	27.6	28.1	30.7	27.6	27.3

Jurisdiction Ranking

16 Overall Pass Rate	23 Overall Avg. Score
18 Core Pass Rate	13 Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	719	762	70	1,246	280	25	390	58	26	8	51	532	319	169	115	378
Sections	869	900	93	1,501	329	32	449	64	37	10	57	617	361	196	145	486
% Pass	50.4%	54.2%	47.3%	49.6%	63.8%	46.9%	53.5%	68.8%	40.5%	30.0%	73.7%	63.5%	48.8%	41.3%	46.9%	43.4%
Average Score	70.4	71.9	70.3	70.5	74.3	66.0	69.7	76.7	69.4	67.5	79.2	74.8	69.2	68.6	69.7	68.2
Average Age	28.0	27.6	27.7	27.7	27.2	37.3	25.4	25.9	26.8	32.4	20.9	22.6	24.4	26.4	28.5	38.0

CPA EXAMINATION REPORT: OVERALL PERFORMANCE 2024 Q-4 ILLINOIS

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	1,633	1,191	534	464	618	443	106	126	173
Sections	1,930	1,346	584	464	618	443	106	126	173
% Pass	50.0%	53.2%	42.6%	43.3%	39.5%	61.2%	37.7%	65.9%	72.8%
Average Score	70.5	70.9	69.6	70.0	64.6	75.0	65.4	77.4	79.4
Average Age	27.2	26.5	28.7	26.9	27.0	27.5	27.0	26.1	28.2

Jurisdiction Ranking

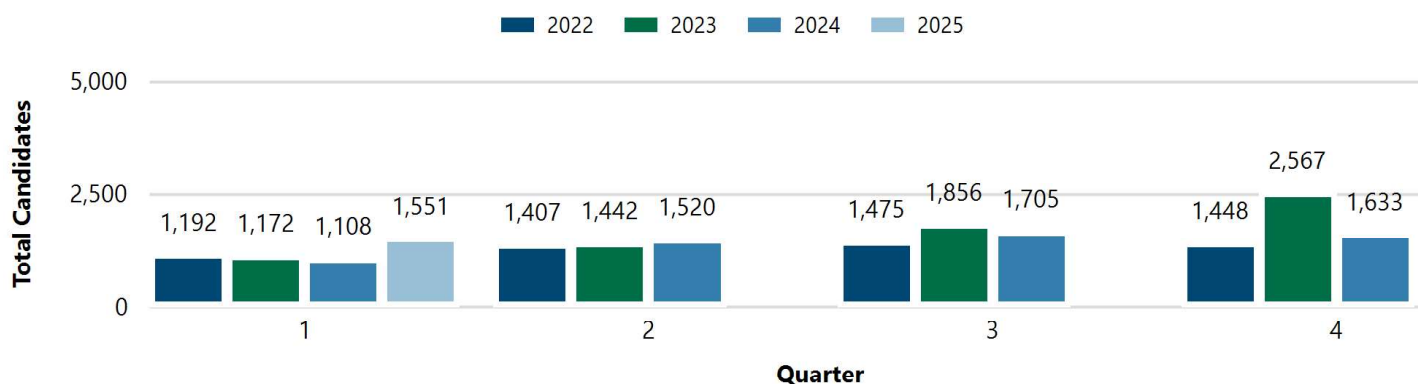
15 Overall Pass Rate	16 Overall Avg. Score
20 Core Pass Rate	12 Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	738	828	67	1,334	265	34	361	211	43	23	24	604	342	170	129	371
Sections	877	976	77	1,583	309	38	412	237	53	27	27	734	390	194	151	434
% Pass	45.0%	54.4%	50.6%	49.1%	53.7%	55.3%	39.6%	50.2%	45.3%	44.4%	59.3%	55.6%	48.2%	41.8%	45.0%	47.0%
Average Score	68.9	71.9	70.7	69.9	72.9	75.1	64.6	70.5	69.2	70.5	72.9	72.0	69.5	68.3	70.2	69.8
Average Age	27.8	26.5	28.0	27.0	27.1	33.2	25.9	27.6	28.8	28.5	21.0	22.5	24.4	26.5	28.4	37.7



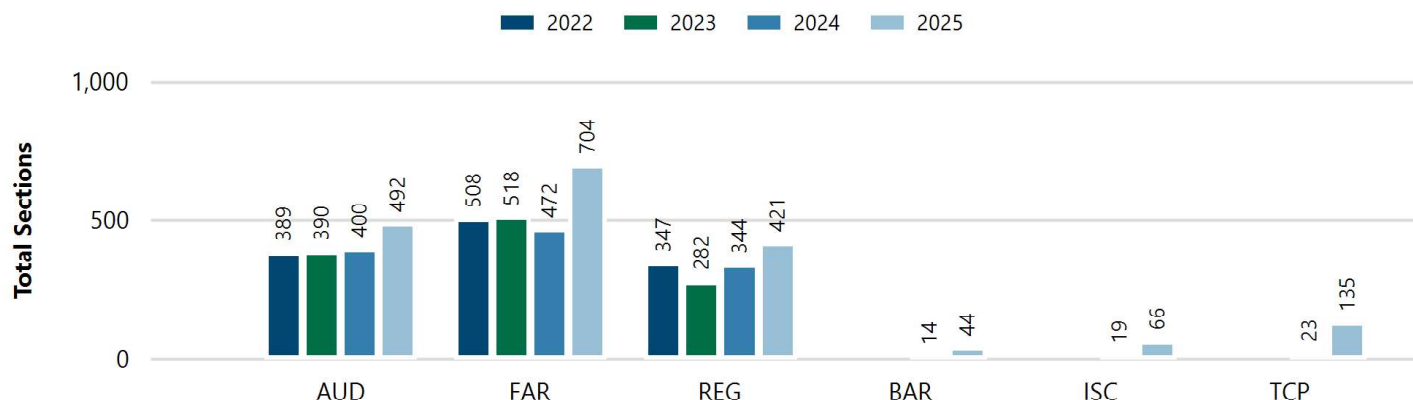
TOTAL CANDIDATES BY QUARTER

NUMBER OF UNIQUE CANDIDATES PER QUARTER WHO HAVE TAKEN AT LEAST ONE SECTION OF THE EXAMINATION.



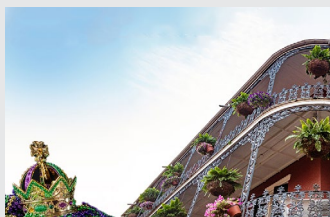
TOTAL SECTIONS BY SECTION TYPE

THE TOTAL OF EXAMINATION SECTIONS FOR WHICH CANDIDATES RECEIVED SCORES IN THE CURRENT QUARTER AND THE SAME QUARTER OVER THE PAST 4 YEARS



SAVE THE DATE!

UPCOMING MEETINGS



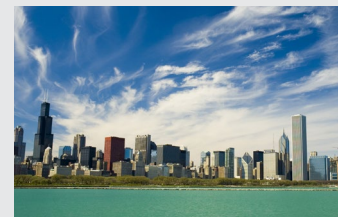
NASBA
Western Regional Meeting
June 17-19
New Orleans, LA



NASBA
Eastern Regional Meeting
June 24-26
Philadelphia, PA



Educator's Conference
(ILBOE collab with IL CPA Society)
July 23
ILCPA Society Office, Chicago, IL



NASBA
118th Annual Meeting
October 26-29
Chicago, IL



SUCCESSFUL UNIFORM CPA EXAM CANDIDATES FROM MARCH 1 TO APRIL 30, 2025

AHLFELD, ANTHONY JOSEPH
ARNDORFER, DAVID JOSEPH
ASHAR, MUHAMMAD
BROCA, FRANCOIS OLIVIER
CAMAGANACAN, DAVID IRWIN
DALY, MATTHEW JAMES
EDMONDS, IESHIA
GAO, HUIJIE
GERTZEN, AARON DOUGLAS MCLELLAN
GREGORY, ANDREW
GUI, JIEYU
GUON, ZANE MICHAEL
GUTTOSCH, KYLE FLYNN
HADDAD, NATALIA
HAN, SUMIN
HANSON, KELSEY
HENDERSON, ADRIANNE

HORN, RAYMOND JOHN IV
HORVAT, BRYAN J
JACHER, MATEUSZ
KEYS, TIFFANI L
KIM, JIYOON
KIMBERLY, MEGHAN LYN
LEONARD, MAUREEN A
LI, HAOHAO
MANZOR, MOHAMMAD BIN
MCGLYNN, JESSICA
MONDUS, MICHAEL JOHN
MOORE, CHLOE H
MULLEN, SCOTT P
OLANDESE, VANESSA ADRIANNA
ORR, OLIVIA ANN
PAREKH, HETA
PAYNE, REBECCA A

PEREZ, GERARDO JR
POLLY, NABEELA
RAIHANI, JAMEEL
RAYBURN, JUDE XAVIER
ROSENBERG, MORGAN FRANCES
RUDIBAUGH, MICHAEL
SFORZA, THOMAS DEAN JR
SHANKAR, AARUSHI RAJI
SOMERIS, GEORGE P
THIRKATEH, AARTI
THOMAS, TONY
VAN DIEPEN, RAISSA ELIZABETH
WU, RONGYUXIAN
WYRZYKOWSKI, ARKADIUSZ
YANG, CODY

NEW ILLINOIS CPAS FROM MARCH 1 TO APRIL 30, 2025

AHLFELD, ANTHONY JOSEPH
AKERS, ZOE
ALBERT, RANCE B
AMENT, ETHAN ISAAC
ANDREWS, TAYLOR JO MICHELLE
ANGELES, JOAN LOPEZ
ARNDORFER, DAVID JOSEPH
ASHAR, MUHAMMAD
ASTORGA, MARCUS ALEJANDRO
BARRECA, SOPHIA KATHERINE
BARRETT, BRENNAN MICHAEL
BAUMBUSCH, KATELYN
BEATY, MYA DANIELLE
BOHNSTEDT, SAMUEL LYLE
BUDISANA, HONGLI
BUTLER, JAMES
CAMAGANACAN, DAVID IRWIN
CAMARENA, DANIEL
CAMPBELL, NOAH CHRISTOPHER
CAPUTO, NICHOLAS ANTHONY

CASH, BROOKE ERIN
CHAN, KEVIN MICHAEL
CHANDY, RONITH JACOB
CHEVERTON, MATTHEW RYAN
CHIESA, SUSAN
CID, MATTHEW C
CISERELLA, MATTHEW
CLARKE, DENISE
CLARKE, TYLER DONOVAN
CLASSEN, SHANE DAVID
COLWELL, MILES ANDREW
CORONADO, GABRIELLA ANN
CROUCH, JACK DAVID
DEL VALLE VARGAS, ADRIEL MANUEL
DENUNZIO, ELEANOR TEED
DESHON, KEEGAN
DI STEFANO, FRANCESCO HANSON
DILLON, SOPHIA
DIMARZIO, STELLA ROSE
DOCZI, DANIEL RICHARD JR

DOLAN, LAWRENCE
DOMZALSKI, ANTHONY JAMES
DONOGHUE, BRIDGET ANN
DORUSKA, ERIN EMILY
DUVAL, JONATHAN
EDMONDS, IESHIA
EDWARDS, JOHN PHILLIP
ERSOY, BROOKE TALIA
FANELLE, GABRIEL GERARD
FU, XIANGRONG
GAO, HUIJIE
GARCIA, GREY EDWARD
GARDNER, BRITTANY MARIE
GARZA, JAIME VLADIMIR
GERTZEN, AARON DOUGLAS
MCLELLAN
GRAN, DANIEL
GREENBERG, LINDSAY
GREGORY, ANDREW

CONTINUED ON PAGE 9



NEW ILLINOIS CPAS

FROM MARCH 1 TO APRIL 30, 2025 CONTINUED FROM PAGE 8

GUI, JIEYU
GUON, ZANE MICHAEL
GUTTOSCH, KYLE FLYNN
HADDAD, NATALIA
HAN, SUMIN
HANSON, KELSEY
HARTMAN, SARAH ANN
HASE, CHASE AUSTIN
HAWKES, GEORGE PARLIAMENT
HENDERSON, ADRIANNE
HERNANDEZ, ANGELICA CELIA
HERNANDEZ, OMAR
HORN, RAYMOND JOHN IV
HU, XIN TING
JIAN, YIZHE
KADLUB, JOZEF ANDRZEJ
KEATING, MICHAEL ROBERT
KELLY, NATHAN
KEYS, TIFFANI L
KIM, CONOR CRISHAM
KIM, JIYOON
KOEFLDA, JACOB RALPH
KWASNIAK, KAROLINA
LANDMANN, EVAN TOWNSEND
LATVYS, CHRISTOPHER ARNO
LEE, CHRISTINE
LEE, HOYEON
LEONARD, MAUREEN A
LI, HAOHAO
LI, JIANING
LIANG, CHENZI
LIU, XINGYU
LONG, KATHRYN KENNEDY
LULLO, PHILLIP JOSEPH
MANZOOR, MOHAMMAD BIN
MARANAN, OLIVIA MARY FITZGERALD
MASKALUNAS, GEORGIA ROBERTA
MCGINNIS, BRENDAN TIMOTHY
MCGLYNN, JESSICA

MEYERS, KATHERINE ELIZABETH
MICHELS, NICHOLAS
MOHAN, SUHASINI
MONDUS, MICHAEL JOHN
MONIER, JOSHUA
MOORE, CHLOE H
MORAN, MATTHEW PATRICK
MOY, KAREN
MULLEN, SCOTT P
NAU, COLE MICHAEL
NOHAM, LAYANI
NOLAND, QUENTIN MCCORNACK
O'BOYLE, KEVIN RYAN
ORR, OLIVIA ANN
PAREKH, HETA
PATTERSON, GRANT CARL
PAYNE, REBECCA A
PENCE, DIANA R
PEREZ, GERARDO JR
PERSOWSKI, CONRAD MICHAEL
PETERSON, KAITLYN A
PETROFF, ANDREW
PFLEDERER, LOGAN RAY
PINTO, KEEGAN AARON
POHLMAN, SALLY JANE DELANO
POLIT, KENNETH JOSEPH
POLLY, NABEELA
PRIOR, ERIC DAVID
QUACH, DUY PHUONG
QUAYE, JOSHUA AMON
RAIHANI, JAMEEL
RANA, HUNAIN NADEEM
RAY, KAMERON MICHAEL
RAYBURN, JUDE XAVIER
REICHARDT, MCKENZIE ELYSE
RIGGS, CHRISTIAN DANIEL
RIGHTLEY, JUSTIN
RUDIBAUGH, MICHAEL
SAVAGE, PATRICK RYAN

SCHEPPKE, ALEXANDER JAMES
SCHWEIGER, PAYTON
SFORZA, THOMAS DEAN JR
SHANKAR, AARUSHI RAJI
SHEBL, AHMED MOHAMMED
WAGIH ABDELHAMID
SHIPMAN, NOAH W
SHURPITA, ALENA
SIEGER, MAX JONATHON
SMIGIELSKI, MICHAEL SCOTT
SMITH, JAMIE
SOMERIS, GEORGE P
SOWA, RACHEL ROSE
ST CLAIR, BENJAMIN DONOHOE
STETSON, MARK CRAIG
TEED, EMMA
TENEZACA, DANNY
THOMAS, TONY
THOMPSON, EMMA RUTH
TINSLEY, RICHARD BRION UM-
BARA, MUHAMAD PARAMA
UROSEV, ANNA
VAN POUCKE, LUCAS
VANEK, BREANNA LYN
VENGATESAN, RAAJAGANAPA-
THY
VINISKY, COLBY WARNICK
WALL, RACHAEL FALLON
WANG, YANJIAO
WEALLEANS, LIAM
WEBBER, EMMA SHANNON
WILSEN, FELICIA
WU, RONGYUXIAN
WU, TERRENCE STANLEY
WYRZYKOWSKI, ARKADIUSZ
XIA, LEON
YONG, AMANDA JUN YI