

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: March 21, 2018

A meeting of the Georgia State Board of Accountancy was held on Wednesday, March 21, 2018 at the State Accounting Office, 200 Piedmont Avenue, SE, Suite 1604, West Tower, Atlanta, Georgia.

The following Board members were present:

Julian I. Deal, CPA, Chair
Clayton J. Huffman, CPA, Vice Chair
Ashley Addison, CPA,
Michael E. Mixon, CPA
Craig Smith, CPA
Jim Martin, Consumer Member

Board members absent:

Charles Cole, CPA

Staff present:

Paul Ziga, CPA, Executive Director
Swan LeGrand-Fleming, Licensing Coordinator
Ayokah Harrison-Roberts, Investigator

Attorney General Representative:

D. Williams-McNeely, Senior Assistant Attorney General

Guests present:

None.

Chairman Deal established a quorum was present at 10:05 a.m. and called the meeting to order.

Open Session Minutes:

Mr. Mixon made a motion to approve the Open Session minutes of the January 10, 2018 board meeting as presented. Ms. Addison seconded the motion. The motion carried unanimously.

Executive Session:

At 10:07 a.m., Mr. Huffman made a motion to enter Executive Session in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Ms. Addison seconded the motion. Voting in favor of the motion were those members present who included Chairman Deal, Mr. Smith, Mr. Mixon, and Mr. Martin. No votes were taken in Executive Session.

Open Session:

Chairman Deal declared open session at 12:10 p.m. to vote on discussions held in Executive Session.

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NASBA Applications:

The following requests from NASBA were reviewed at the March 21, 2018 meeting:

Mr. Ziga informed the Board that we have been assigned a new NASBA Georgia Coordinator. His name is Michael Dustin.

Applicant A.B.: After reviewing the request for initial licensure with a prior conviction, Mr. Mixon made a motion to approve this applicant for initial licensure. Mr. Huffman seconded the motion. The motion carried unanimously.

Applicant J.B.C.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Ms. Addison made a motion to deny this applicant. Applicant does not meet education requirement, must complete the 10 hours of upper-level accounting. Mr. Martin seconded the motion. The motion carried unanimously.

Applicant J.C.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Mixon made a motion to approve this applicant for reciprocal licensure. Mr. Huffman seconded the motion. The motion carried unanimously.

Applicant P.D.: After reviewing the request for initial licensure with special consideration of the education requirement, Mr. Huffman made a motion to approve this applicant for reciprocal licensure. Mr. Martin seconded the motion. The motion carried unanimously.

Applicant S.U.L.: After reviewing the request for initial licensure with regards to foreign credentials, this request was tabled with no action.

Applicant F.M.: After reviewing the request for initial licensure with special consideration of the experience requirement, Mr. Mixon made a motion to deny this applicant for initial licensure. Applicant must get additional hours required, under a licensed CPA. Mr. Smith seconded the motion. The motion carried unanimously.

Applicant K.R.: After reviewing the request for initial licensure with special consideration of the experience requirement, Mr. Mixon made a motion to deny this applicant for initial licensure. Refer to NASBA to inform applicant to get current licensed CPA in the company to sign the verification form. Mr. Martin seconded the motion. The motion carried unanimously.

Reinstatements:

Applicant J.A.G.: After reviewing the request for reinstatement with regards to missing Continuing Professional Education hours, Ms. Addison made a motion to deny this request and instructed Board staff to send a letter to notify applicant that he must obtain the additional 16.5 hours by May 15, 2018. Mr. Smith seconded the motion. The motion carried unanimously.

Ms. LeGrand-Fleming reported that there were forty-nine (49) Certified Public Accountant licenses and ten (10) Public Accounting Firm licenses reinstated since the January 10, 2018 Board meeting.

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Enforcement Report:

Ms. Harrison-Roberts gave a report to the Board of conference notes taken at NASBA's 23rd Annual Conference for Board of Accountancy Legal Counsel held in Destin, Florida March 13-15, 2018.

There were no enforcement cases requiring board action.

Attorney General's Report:

Ms. Williams-McNeely presented a Voluntary Cease & Desist Order letter for Investigations to use in enforcement cases. Ms. Addison made a motion to approve the letter with one correction. Mr. Smith seconded the motion. The motion carried unanimously.

Ms. Williams-McNeely presented the following cases referred for action:

ACCT160034 - The Board voted to refer this case to Investigations for a Voluntary Cease & Desist Order.

ACCT160048 – The Board voted to close this case, as reinstatement application has been withdrawn and new firm license has been obtained.

ACCT160057 – The Board voted to refer this case to Investigations for a Voluntary Cease & Desist Order.

Applicant M.N.W. - The Board voted to close this case, license has been renewed.

Approval of Executive Session Minutes:

Mr. Huffman made a motion to approve the Executive Session minutes of the January 10, 2018 Board as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:

Ms. Addison made a motion to approve the following applications that met certification requirements. Mr. Huffman seconded the motion. The motion carried unanimously. The Board approved one hundred eighty-six (186) Certified Public Accountant licenses (CPA035684 through CPA035869) since the January 10, 2018 Board meeting. The list is attached and made part of these minutes.

Mr. Huffman made a motion to approve the following applications that met certification requirements. Mr. Smith seconded the motion. The motion carried unanimously. The Board approved twenty-four (24) Public Accounting Firm licenses (ACF006652-ACF006675) since the January 10, 2018 Board meeting. Mr. Mixon abstained from voting on his newly issued firm license. The list is attached and made part of these minutes.

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Executive Director's Report:

Mr. Ziga informed the Board that there are currently 21,717 Active CPAs and 1,962 Active firms in Georgia.

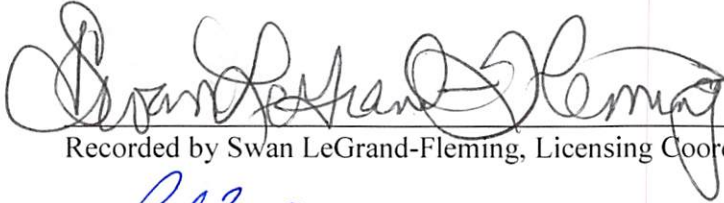
Mr. Ziga stated that the firm renewal process has been set up and will go live on April 2, 2018. Mr. Ziga updated the Board on the current 2016-2017 renewals stating that approximately 2,000 CPA licenses will be placed in a Lapsed status for failure to complete the online renewal.

Mr. Ziga discussed the CPE Audit parameters that were set up with NASBA. After a brief discussion, Mr. Mixon made a motion to ratify the timing and selection process for the 2016-2017 reporting period. Mr. Martin seconded the motion. The motion carried unanimously.

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With no other business to discuss. The meeting was adjourned at 12:46 p.m.

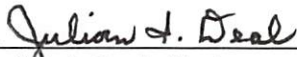
The next scheduled board meeting will be held on Wednesday, May 23, 2018 at 10:00 a.m.



Recorded by Swan LeGrand-Fleming, Licensing Coordinator

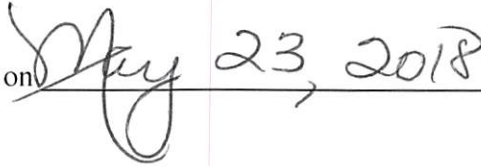


Paul Ziga, Executive Director/Secretary



Julian I. Deal, Chair

These minutes were approved on



State of Georgia
County of Fulton

Affidavit Supporting Closing
Of Public Meeting

The Georgia Open Meetings Act, O.C.G.A. 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions an identifying those specific exceptions relied upon. O.C.G.A. 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question:

Comes now **Julian I. Deal** the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

I am the presiding officer of the Georgia State Board of Accountancy.

I am over the age of 18 and in all other aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.

On March 21, 2018, entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

The legal authority for the closure of this meeting was O.C.G.A. § 43-3-25.1(a) and (b), O.C.G.A. §§ 43-3-20(b).

The subject(s) discussed and the underlying facts supporting the closing of this meeting are:
Review Applications, Complaints, and Investigations

Further the affiant sayeth not.

Julian I. Deal
(Presiding Officer)

Sworn and subscribed before me,

This 21 Day of March, 2018
Ayokah Harrison Roberts
Notary Public



Ayokah Harrison Roberts
NOTARY PUBLIC
Newton County, Georgia
My Commission Expires
February 9, 2022

My Commission Expires

CPA LICENSES ISSUED – 1/10/2018 – 3/20/2018 – 186 LICENSES

Last Name	First Name	Lic #	Approved	Exp. Date
Anichina	Mirela	CPA035684	2018-01-16	2019-12-31
Awad	Frances	CPA035685	2018-01-16	2019-12-31
Barton	Brandon	CPA035686	2018-01-16	2019-12-31
Billings	Robert	CPA035687	2018-01-16	2019-12-31
Boggs	Olivia	CPA035688	2018-01-16	2019-12-31
Bortner	Zebekiah	CPA035689	2018-01-16	2019-12-31
Boswell	Christina	CPA035690	2018-01-16	2019-12-31
Brown	Kyle	CPA035691	2018-01-16	2019-12-31
Carter	Ryan	CPA035692	2018-01-16	2019-12-31
Carvalho	Tiago	CPA035693	2018-01-16	2019-12-31
Evans	Sara	CPA035694	2018-01-16	2019-12-31
Fichter	Evan	CPA035695	2018-01-16	2019-12-31
Fleming	Eric	CPA035696	2018-01-16	2019-12-31
Franz	Theresa	CPA035697	2018-01-16	2019-12-31
Freeman	John	CPA035698	2018-01-16	2019-12-31
Gao	Tian	CPA035699	2018-01-16	2019-12-31
Harrell	Paige	CPA035700	2018-01-16	2019-12-31
Herrmann	Jessica	CPA035701	2018-01-16	2019-12-31
Hicks	Frances	CPA035702	2018-01-16	2019-12-31
Jones	Collin	CPA035703	2018-01-16	2019-12-31
Keith	Brandon	CPA035704	2018-01-16	2019-12-31
Leek	Geoffrey	CPA035705	2018-01-16	2019-12-31
Mandeville	Ashlee	CPA035706	2018-01-16	2019-12-31
Mantle	Rosemary	CPA035707	2018-01-16	2019-12-31
Morada	Neil Aris	CPA035708	2018-01-16	2019-12-31
Ngai	Julia	CPA035709	2018-01-16	2019-12-31
Palmer	Charlotte	CPA035710	2018-01-16	2019-12-31
Pandey	Sapana	CPA035711	2018-01-16	2019-12-31
Pellegrino	Brian	CPA035712	2018-01-16	2019-12-31
Peng	Chen	CPA035713	2018-01-16	2019-12-31
Peterson	Tyler	CPA035714	2018-01-16	2019-12-31
Porter	Robert	CPA035715	2018-01-16	2019-12-31
Rhinehart	Ashton	CPA035716	2018-01-16	2019-12-31
Roach	Sarah	CPA035717	2018-01-16	2019-12-31
Roberts	Kimberly	CPA035718	2018-01-16	2019-12-31
Rose	Stephanie	CPA035719	2018-01-16	2019-12-31
Sanders	Nicholas	CPA035720	2018-01-16	2019-12-31
Shah	Vipul	CPA035721	2018-01-16	2019-12-31
Shultz	Erin	CPA035722	2018-01-16	2019-12-31
Stanev	Plamen	CPA035723	2018-01-16	2019-12-31

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Swedenburg	Steel	CPA035724	2018-01-16	2019-12-31
Thomas	Charles	CPA035725	2018-01-16	2019-12-31
Trevena	Joseph	CPA035726	2018-01-16	2019-12-31
Uhland	Justin	CPA035727	2018-01-16	2019-12-31
Woo	Kally	CPA035728	2018-01-16	2019-12-31
Zaveri	Aakruti	CPA035729	2018-01-16	2019-12-31
Zhan	Lingjun	CPA035730	2018-01-16	2019-12-31
Zhang	Shumei	CPA035731	2018-01-16	2019-12-31
Zhang	Yun Wen	CPA035732	2018-01-16	2019-12-31
Zheng	Qiu Ting	CPA035733	2018-01-16	2019-12-31
Arowoselu	Rita	CPA035734	2018-02-02	2019-12-31
Baker	Jonathan	CPA035735	2018-02-02	2019-12-31
Berger	Christian	CPA035736	2018-02-02	2019-12-31
Bhadkamkar	Suchita	CPA035737	2018-02-02	2019-12-31
Blunck	Ryan	CPA035738	2018-02-02	2019-12-31
Borooah	Ridhima	CPA035739	2018-02-02	2019-12-31
Brewer	Richard	CPA035740	2018-02-02	2019-12-31
Clark	Lisa	CPA035741	2018-02-02	2019-12-31
Comer	Krystal	CPA035742	2018-02-02	2019-12-31
Dischinger	Nathaniel	CPA035743	2018-02-02	2019-12-31
Ebalaroza	Joseph	CPA035744	2018-02-02	2019-12-31
Fox	Kyle	CPA035745	2018-02-02	2019-12-31
Freeman	Morgan	CPA035746	2018-02-02	2019-12-31
Fuchs	Griffin	CPA035747	2018-02-02	2019-12-31
Gargiulo	Sladjana	CPA035748	2018-02-02	2019-12-31
Gibbs	William	CPA035749	2018-02-02	2019-12-31
Gros	Mireille	CPA035750	2018-02-02	2019-12-31
Koch	Christina	CPA035751	2018-02-02	2019-12-31
Montgomery	Dianne	CPA035752	2018-02-02	2019-12-31
Ohuoba	Osasere	CPA035753	2018-02-02	2019-12-31
PATEL	JAYESH	CPA035754	2018-02-02	2019-12-31
Rees	Julia	CPA035755	2018-02-02	2019-12-31
Shean	Ronald	CPA035756	2018-02-02	2019-12-31
Singleton	Jerome	CPA035757	2018-02-02	2019-12-31
Smith	Kisean	CPA035758	2018-02-02	2019-12-31
Wilkes	Bradley	CPA035759	2018-02-02	2019-12-31
Wilson	Michael	CPA035760	2018-02-02	2019-12-31
Hu	Ke	CPA035761	2018-02-09	2019-12-31
Tomsky	Katsiaryna	CPA035762	2018-02-09	2019-12-31
Petillo	Stephen	CPA035763	2018-02-09	2019-12-31
Harris	Bergan	CPA035764	2018-02-09	2019-12-31

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Moseley	Lee	CPA035765	2018-02-09	2019-12-31
Degnan	Ryan	CPA035766	2018-02-09	2019-12-31
Ge	Danni	CPA035767	2018-02-09	2019-12-31
Hood	Kevin	CPA035768	2018-02-09	2019-12-31
Kolodynski	Piotr	CPA035769	2018-02-09	2019-12-31
Hancock	Michelle	CPA035770	2018-02-09	2019-12-31
Banna	Seon	CPA035771	2018-02-09	2019-12-31
Coccagna	Ryan	CPA035772	2018-02-16	2019-12-31
Colwell	Jonathan	CPA035773	2018-02-16	2019-12-31
Crawford	Carolyn	CPA035774	2018-02-16	2019-12-31
Farnsworth	Michael	CPA035775	2018-02-16	2019-12-31
Glean II	Luis	CPA035776	2018-02-16	2019-12-31
Grant	Alecia	CPA035777	2018-02-16	2019-12-31
Martin	Morgan	CPA035778	2018-02-16	2019-12-31
Mujdabaev	Muzafer	CPA035779	2018-02-16	2019-12-31
Phillips	Olga	CPA035780	2018-02-16	2019-12-31
Ridinger	Robin	CPA035781	2018-02-16	2019-12-31
Sanders	Faith	CPA035782	2018-02-16	2019-12-31
Scott	Evan	CPA035783	2018-02-16	2019-12-31
Stephens	Aini	CPA035784	2018-02-16	2019-12-31
Dimov	Aleksandar	CPA035785	2018-02-23	2019-12-31
Drake	Laura	CPA035786	2018-02-23	2019-12-31
Etelalahti	Sara	CPA035787	2018-02-23	2019-12-31
MacDonald	Jennifer	CPA035788	2018-02-23	2019-12-31
MSadoques	Bethany	CPA035789	2018-02-16	2019-12-31
Prince	Jarrett	CPA035790	2018-02-23	2019-12-31
Rivera Colon	Normary	CPA035791	2018-02-23	2019-12-31
Wen	Congling	CPA035792	2018-02-23	2019-12-31
Wohn	Nicole	CPA035793	2018-02-23	2019-12-31
amin	Shinal	CPA035794	2018-03-15	2019-12-31
Barron	Christine	CPA035795	2018-03-15	2019-12-31
Becker	Kaitlin	CPA035796	2018-03-15	2019-12-31
Burke	Richard	CPA035797	2018-03-15	2019-12-31
Zeino	David	CPA035798	2018-03-15	2019-12-31
Burnett	Shaunean	CPA035799	2018-03-15	2019-12-31
Wong	Vincent	CPA035800	2018-03-15	2019-12-31
Bushart	James	CPA035801	2018-03-15	2019-12-31
Camara	Abdel	CPA035802	2018-03-15	2019-12-31
Wolf	Aaron	CPA035803	2018-03-15	2019-12-31
Wells	Katheryn	CPA035804	2018-03-15	2019-12-31
Cash	Rachel	CPA035805	2018-03-15	2019-12-31

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Wells	Jake	CPA035806	2018-03-15	2019-12-31
CHEN	YAJIAN	CPA035807	2018-03-15	2019-12-31
Cooper	Mark	CPA035808	2018-03-15	2019-12-31
Tufts	Karsten	CPA035809	2018-03-15	2019-12-31
Truelove	Jennifer	CPA035810	2018-03-15	2019-12-31
Crowley	Morgan	CPA035811	2018-03-15	2019-12-31
Demura	Edson	CPA035812	2018-03-15	2019-12-31
Thompson	Jordie	CPA035813	2018-03-15	2019-12-31
Stinson	Joshua	CPA035814	2018-03-15	2019-12-31
Engroos	David	CPA035815	2018-03-15	2019-12-31
Fennessy	Noelle	CPA035816	2018-03-15	2019-12-31
Song	Weixing	CPA035817	2018-03-15	2019-12-31
Goberdhan	Karina	CPA035818	2018-03-15	2019-12-31
Skelton	Eleanor	CPA035819	2018-03-15	2019-12-31
Singleton	Mackenzie	CPA035820	2018-03-15	2019-12-31
Grubbs	Joshua	CPA035821	2018-03-15	2019-12-31
Shealy	Nicholas	CPA035822	2018-03-15	2019-12-31
Gubernick	Lee	CPA035823	2018-03-15	2019-12-31
Sewell	Spencer	CPA035824	2018-03-15	2019-12-31
Guthrie	Rebecca	CPA035825	2018-03-15	2019-12-31
Sawyer	Michael	CPA035826	2018-03-15	2019-12-31
Sands	Rogette	CPA035827	2018-03-15	2019-12-31
Hakes	Kevin	CPA035828	2018-03-15	2019-12-31
Halfaker	Kara	CPA035829	2018-03-15	2019-12-31
Robinson	Tyler	CPA035830	2018-03-15	2019-12-31
Rhoads	Jessica	CPA035831	2018-03-15	2019-12-31
Hankins	David	CPA035832	2018-03-15	2019-12-31
Rhoades	Leslie	CPA035833	2018-03-15	2019-12-31
Hetherington	DeAundra	CPA035834	2018-03-15	2019-12-31
Rennell	Anne	CPA035835	2018-03-15	2019-12-31
Hileman	Jordan	CPA035836	2018-03-15	2019-12-31
Radney	Sherita	CPA035837	2018-03-15	2019-12-31
Hogan	Lauren	CPA035838	2018-03-15	2019-12-31
Podoll	Joann	CPA035839	2018-03-15	2019-12-31
Pierce	Benjamin	CPA035840	2018-03-15	2019-12-31
HONG	SABUM	CPA035841	2018-03-15	2019-12-31
Horne	Kodie	CPA035842	2018-03-15	2019-12-31
Manning	Whitney	CPA035843	2018-03-15	2019-12-31
Patton	Cory	CPA035844	2018-03-15	2019-12-31
Nyokabi	Peninnah	CPA035845	2018-03-15	2019-12-31
Nixon	Jakob	CPA035846	2018-03-15	2019-12-31

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Hurst	Ayesha	CPA035847	2018-03-15	2019-12-31
Ngo	Thu Huong	CPA035848	2018-03-15	2019-12-31
Jackson	Brett	CPA035849	2018-03-15	2019-12-31
Nelke	Robert	CPA035850	2018-03-15	2019-12-31
Moore	Jarett	CPA035851	2018-03-15	2019-12-31
Janda	Nicholas	CPA035852	2018-03-15	2019-12-31
Milgrim	Marc	CPA035853	2018-03-15	2019-12-31
Cheung	Jeannie	CPA035854	2018-03-15	2019-12-31
McLemore	Michael	CPA035855	2018-03-15	2019-12-31
Kim	Nicole	CPA035856	2018-03-15	2019-12-31
McLaren	James	CPA035857	2018-03-15	2019-12-31
Lambert	David	CPA035858	2018-03-15	2019-12-31
McElroy	Eamonn	CPA035859	2018-03-15	2019-12-31
Layson	Andrew	CPA035860	2018-03-15	2019-12-31
Martinez	Arturo	CPA035861	2018-03-15	2019-12-31
Leffard	David	CPA035862	2018-03-15	2019-12-31
Legendre	Christopher	CPA035863	2018-03-15	2019-12-31
Markhardt	Melissa	CPA035864	2018-03-15	2019-12-31
Lin	Shifeng	CPA035865	2018-03-15	2019-12-31
Liu	Yibei	CPA035866	2018-03-15	2019-12-31
Mallon	Ryan	CPA035867	2018-03-15	2019-12-31
Maggart	Renee	CPA035868	2018-03-15	2019-12-31
MacLeod	Christopher	CPA035869	2018-03-15	2019-12-31

FIRM LICENSES ISSUED – 1/10/2018 – 3/20/2018 – 24 LICENSES

Firm Name	Lic #	Approved	Exp. Date
LONG CPA, PLLC	ACF006652	2018-01-29	2018-06-30
The McDaniel Group, PC	ACF006653	2018-01-29	2018-06-30
The Pomykala Group LLC	ACF006654	2018-01-29	2018-06-30
Christina A. Boswell, CPA, LLC	ACF006655	2018-01-29	2018-06-30
Edward Kemp CPA LLC	ACF006656	2018-01-29	2018-06-30
Carter, Larimer & Lowe, PC	ACF006657	2018-01-29	2018-06-30
C Edward Kennedy Jr PC	ACF006658	2018-01-29	2018-06-30
THORNHILL FINANCIAL, INC	ACF006659	2018-01-29	2018-06-30
Super Financial Group LLC	ACF006660	2018-01-29	2018-06-30
MM Professional Group LLC	ACF006661	2018-01-29	2018-06-30
Bonadio & Co., LLP	ACF006662	2018-01-29	2018-06-30
GBQ Partners LLC	ACF006663	2018-01-29	2018-06-30
Sweat & Harrison, LLC	ACF006664	2018-01-29	2018-06-30
Scarborough CPA, P.C.	ACF006665	2018-01-29	2018-06-30
Horwath Velez & Co. PSC	ACF006666	2018-01-29	2018-06-30
Anna B Williams PC	ACF006667	2018-01-29	2018-06-30
Citrin Cooperman & Company, LLP	ACF006668	2018-01-29	2018-06-30
The Accounting Works, LLC	ACF006669	2018-01-29	2018-06-30
Intown Financial Services	ACF006670	2018-01-29	2018-06-30
YUJIA CHEN CPA PC	ACF006671	2018-01-29	2018-06-30
Intown Bookkeeping & Accounting Solutions	ACF006672	2018-01-29	2018-06-30
HHH CPA Group, LLC	ACF006673	2018-03-13	2018-06-30
Somerset CPAs, P.C.	ACF006674	2018-03-19	2018-06-30
Tim Hunter CPA	ACF006675	2018-03-19	2018-06-30