



TEXAS STATE BOARD REPORT

A Quarterly Newsletter for Licensees

Vol. 149 | November 2021

NEWS & UPDATES

Licensing Fees Explained

Effective September 1, 2021, the overall license renewal fee was reduced from \$75 to \$70. The revised \$70 fee includes the individual license fee of \$60 (decreased from \$65), plus the legislatively mandated \$10 fee for the fifth-year accounting students scholarship program. The Board is self-sustaining. All direct and indirect costs must be paid from what it collects in license renewal fees, firm registrations, exam fees, sponsor registrations, and other collections.

The following table can be used as a general guide, but your individual fees may vary depending on your specific circumstances, the timing of your previous payments, and your current status with the Board. Please refer to your online services at <http://www.tsbpa.texas.gov> to check your specific status.

FEES FOR ACTIVE LICENSE HOLDERS	Fees as of 9/1/2021	Reference Rule
Individual annual license (includes \$10 scholarship fee)	\$70.00	§521.1
Individual annual license (Retired or Disabled Status)	\$15.00	§521.8
Firm annual license*	\$60.00/office*	§521.13
Transfer out of Texas exam credits	\$40.00	§521.7
Replacement certificate	\$50.00	§521.11
Certification by an out-of-state CPA to Texas by reciprocity	\$100.00	§521.3

*In addition to the annual fee per office, an organization fee based on the count of CPAs and non-CPA owners for each registered firm will also apply per the following schedule. Please refer to Rule §521.13 for detailed instructions:

CPAs and Non-CPA Firm Owners	Fee Per Individual
1	\$ 0.00
2 to 5	\$10.00
6 to 9	\$15.00
10 to 49	\$20.00
50 or more	\$25.00

MISCELLANEOUS FEES	Fees as of 9/1/2021	Reference Rule
Duplication and other charges and refund of Board fees	As determined	§521.6
Letters of good standing	No charge	—
Supervision verification	No charge	—

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CALENDAR

Swearing-In Ceremony
Saturday, December 4, 2021
10:00 a.m.
Palmer Events Center
Austin, TX

The Texas State Board of Public Accountancy publishes the *Board Report* four times a year for its licensees.

**CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS
SUCCESSFULLY COMPLETING REVIEW (as of October 8, 2021)**

Registration Status: A = Currently active E = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
006244	American Center for Continuing Professional Education	10/01/2023 - 09/30/2024	A
009686	Association of Government Accountants - El Paso Chapter	03/01/2023 - 02/28/2024	A
010535	Atwood & McCall PLLC	06/01/2023 - 05/31/2024	A
002384	Bolinger, Segars, Gilbert & Moss, LLP	09/01/2023 - 08/31/2024	A
000875	Brown, Graham & Co., PC	07/01/2023 - 06/30/2024	A
004813	Chapman, Hext & Co., P.C.	09/01/2023 - 08/31/2024	A
010546	CoServ	08/01/2023 - 07/31/2024	A
010106	Education Service Center Region 13	08/01/2023 - 07/31/2024	A
009617	Federated Hermes Inc	07/01/2023 - 06/30/2024	A
001689	Gollob Morgan Peddy, PC	07/01/2023 - 06/30/2024	A
010541	Haynie & Company	07/01/2023 - 06/30/2024	A
003072	Hess Corporation	08/01/2023 - 07/31/2024	A
006546	Human Dynamics	07/01/2023 - 06/30/2024	A
001021	Institute of Management Accountants - Dallas Fort Worth Chapter	09/01/2023 - 08/31/2024	A
003036	International Tax Forum of Houston Inc	08/01/2023 - 07/31/2024	E
005614	ISM - Rio Grande Valley	06/01/2023 - 05/31/2024	A
010549	Just Energy Group Inc.	08/01/2023 - 07/31/2024	A
008778	Kinder Morgan, Inc.	09/01/2023 - 08/31/2024	A
008150	Meadows, Collier, Reed, Cousins, Crouch & Ungerman, LLP	07/01/2023 - 06/30/2024	A
009633	Opportune L.L.P.	09/01/2023 - 08/31/2024	A
003553	Sysco Corporation	07/01/2023 - 06/30/2024	A
009746	The MB Group, LLC	08/01/2023 - 07/31/2024	A
009626	TXCPA Central Texas	08/01/2023 - 07/31/2024	A
010100	Vistage - Dallas	07/01/2023 - 06/30/2024	A
003612	Whitley Penn, LLP	08/01/2023 - 07/31/2024	A
010114	William B. Larson, CPA, LLC	09/01/2023 - 08/31/2024	A

• Check the Board website at www.tsbpa.texas.gov for qualified CPE sponsors before enrolling in a CPE course.

**TEXAS STATE BOARD OF
PUBLIC ACCOUNTANCY**

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Licensing Updates

Online Access to Your Account Information

Public Accountancy



We have updated your online account to make information easier to find and use. You now have access to your most recent payment information as well as on-demand access to view or print your own license card (mail distribution of license cards has been discontinued). Follow the menu choices in your account as shown below after logging in to [Online Services](#).

Licensing Information

License Status (monitor your license and last payment receipt)

View/Print your most recent License Card (NEW **)**

Fingerprint-Based Background Check Updates

If you have not already completed the fingerprint-based background check, Senate Bill 297 extended the deadline for Texas CPAs to September 1, 2022. Licensees who hold the retired or disabled status with the Board do not need to get fingerprinted, unless they return to active status. Check your fingerprinting status or learn how to complete this requirement by following the instructions on your account page after logging in to [Online Services](#).

Update Your Email and Mailing Addresses!

You can update your email and mailing addresses any time in your online account through [Online Services](#). If you do not keep your contact information current, you will miss out on time-sensitive information related to your license renewal and ongoing Board communications. ■

Texas CPA Exam Pipeline Data

The Texas Board examined its data to determine “slippage,” which is the correlation between the number of applicants who completed all sections of the CPA Exam and the number of individuals that become Texas CPAs. The TSBPA found only nominal differences between the number of applicants who completed all sections of the Exam one year and the number of newly licensed CPAs the following year (excluding licensure by reciprocity), after the opportunity for one year of work experience. In fact, in some subsequent years the number of newly licensed CPAs actually increased (see table below). We believe this reveals a connection between Texas CPA Exam eligibility requirements and the CPAs who get certified the year after they pass the Exam. In Texas, you must complete 150 semester hours before you can take the Exam. Additionally, you must have one year of work experience to be certified.

Our average processing time for a new Application of Intent is two weeks. We have a 90-day eligibility period to take the CPA Exam. Our short eligibility period prevents procrastination and keeps the Exam at the forefront of candidates' busy schedules. We also send frequent informative emails and reminders to candidates throughout every step of the process. For more information, please contact Qualifications Director Donna Hiller: directorexam@tsbpa.texas.gov.

Fiscal Year	Passed All Sections	Submitted Issuance Applications	Certified as a CPA
FY 2011	1,776	1,887	1,858
FY 2012	2,005	1,749	1,782
FY 2013	1,744	1,652	1,655
FY 2014	1,821	1,770	1,770
FY 2015	1,829	1,740	1,750
FY 2016	1,978	1,844	1,842
FY 2017	1,625	1,806	1,811
FY 2018	1,716	1,727	1,725
FY 2019	2,276	1,770	1,746
FY 2020	1,628	1,730	1,661
FY 2021	1,892	1,694	1,729

ENFORCEMENT ACTIONS

Ratified at the September 16, 2021 Board Meeting

A. AGREED CONSENT ORDER BEHAVIORAL ENFORCEMENT COMMITTEE

- **Investigation No.: 21-03-12L**
Respondent: Ruth Lydia
Elizondo Pavon
Hometown: El Paso, TX
Certificate No.: 094007
Rule Violations: 501.76, 501.81,
501.90(12)
Act Violation: 901.502(6)

Respondent entered into an agreed consent order (ACO) with the Board whereby Respondent was reprimanded and ordered to pay a \$2,500 administrative penalty and \$529.72 in administrative costs within 30 days of the date of the Board Order.

Respondent failed to provide copies of client records upon request, failed to respond to a client's inquiries and practiced public accountancy through an unregistered entity. ■

Help Us Identify Unlicensed Individuals and Firms Offering Accounting Services



Over the last three years, the Board's Unauthorized Practice of Public Accountancy Program has identified more than **1,700** unlicensed individuals and firms claiming to be CPAs or offering accounting or attest services to the public.

Although this program has been very successful, we know that there continues to be false or misleading advertising. There are approximately 75,000 licensed CPAs in Texas who can help protect the public from individuals and firms misrepresenting their qualifications.

If you suspect websites, signage, business cards, letterheads, or other marketing materials that are false or misleading, you may report it by calling:

(512) 305-7853 or email:
licensing@tsbpa.texas.gov

Continuing Professional Education Actions

The respondents listed below were not in compliance with the Board's continuing professional education (CPE) requirements as of the date of the Board meeting. Each respondent was suspended for the earlier of a period of three years, or until the respondent complies with the licensing requirements of the Act. Additionally, a \$100 penalty was imposed for each year the respondent continues to be in non-compliance with the Board's CPE requirements. The respondents were found to be in violation of Board Rule 523.111 (*Required CPE Reporting*) and 501.94 (*Mandatory Continuing Professional Education*), as well as Section 901.411 (CPE) of the Act.

Respondent / Location	Board Date
Deann Allen, Junction, TX	09/16/2021
William Edward Allen III, Keller, TX	09/16/2021
Karen Ellen Peters Anderson, Arlington, TX	09/16/2021
William Edward Bader, Houston, TX	09/16/2021
Suzanne Elizabeth Barrett, Austin, TX	09/16/2021
Claudine Marie Bhandari, Houston, TX	09/16/2021
Weldon Leonard Biles Jr., Mesquite, TX	09/16/2021
Boamah Boachie, Cross Roads, TX	09/16/2021
Harold Keith Borchardt, Katy, TX	09/16/2021
Justin Cole Boyd, Arkansas City, KS	09/16/2021
Michael Austin Bryan, Dallas, TX	09/16/2021
Lawrence Mitchell Caplan, Porter, TX	09/16/2021
Barbara Jean Cavallo, Spring, TX	09/16/2021
Xiaoqing Chen, Sugar Land, TX	09/16/2021
Edwin Allen Durham Clark, Dallas, TX	09/16/2021
Mark Andrew Cullins, Austin, TX	09/16/2021
Jeffrey Don Davis, Prosper, TX	09/16/2021
Charles Francis Dallas De Tarr, Austin, TX	09/16/2021
Mark L. Evans, Houston, TX	09/16/2021
Ronald Marcus Foster, Katy, TX	09/16/2021
Amanda Danielle Garcia, Bedford, TX	09/16/2021
Kate Angela Gay, Rockwall, TX	09/16/2021
Daniel Read Genzer, Austin, TX	09/16/2021
Edward Noble Goldsberry, Houston, TX	09/16/2021
Bernise Gonzalez-McCune, Little Elm, TX	09/16/2021
Lashonte Rene Greene, Houston, TX	09/16/2021
Kimberly Ann Harper, Fort Worth, TX	09/16/2021
Denise Jacobson Hendrix, Atlanta, GA	09/16/2021
Rhonda L. Hohertz-Covarrubias, Kingsbury, TX	09/16/2021
Bradley Ray Hollingsworth, Spring, TX	09/16/2021
Kwang Jin Hwang, Houston, TX	09/16/2021
Daryl Mark Jones, Houston, TX	09/16/2021
Leticia Garcia Joyce, Cypress, TX	09/16/2021
Robert Joseph Kelly, Dallas, TX	09/16/2021
Page Michele Kemp, Dallas, TX	09/16/2021
Michele Marie King, Savannah, TX	09/16/2021
Krysti Lyn Knight, Santa Fe, TX	09/16/2021
Lee Ann Kroon, Spring, TX	09/16/2021
Steven Lance, Plano, TX	09/16/2021
Jessica Ann Lane, Denver, CO	09/16/2021
Irina A. Lavrentieva, Houston, TX	09/16/2021
Lana Kay Lawrence, Ennis, TX	09/16/2021
Cecilia Ping-Yi Lee, McKinney, TX	09/16/2021
Brittany Lorraine Lefler, Dallas, TX	09/16/2021
David Alan Lofquist, Fort Worth, TX	09/16/2021
Ann Elaine Maniha, Houston, TX	09/16/2021
Ryan Gentry Millar, Houston, TX	09/16/2021
Amy Jinjin Yang Nguyen, Houston, TX	09/16/2021
Carla Dawn Haddock Nims, Galveston, TX	09/16/2021
Chiwendu Carl Nnaji, Sugar Land, TX	09/16/2021
Sharon Norwood, San Antonio, TX	09/16/2021
Huy Xuan Pham, Houston, TX	09/16/2021
James Earl Pool, Richardson, TX	09/16/2021
Renell J. Araniador Provide, The Woodlands, TX	09/16/2021
Kyle Gregory Redman, Lewisville, TX	09/16/2021
David Paul Richardson, Houston, TX	09/16/2021
Russell Allan Riker, Houston, TX	09/16/2021
Jessie Rodriguez III, Port Lavaca, TX	09/16/2021
Paul Alan Rubin, Round Rock, TX	09/16/2021
Aeden Roland Sangka, Frisco, TX	09/16/2021
Charles Brett Scarbrough, Fort Worth, TX	09/16/2021
Richard Lee Scheel, Lexington, TX	09/16/2021
Kelly Edwards Simmons, San Antonio, TX	09/16/2021
Kristie Kay Steffek, Missouri City, TX	09/16/2021
Michael Lee Styles, Wichita Falls, TX	09/16/2021
Blake Elliot Teiber, Dallas, TX	09/16/2021
Barbara J. Vander, San Antonio, TX	09/16/2021
Jacob Lee Vernier, Houston, TX	09/16/2021
Jennifer Watson Vicari, Arlington, TX	09/16/2021
Craig Alan Wendt, Katy, TX	09/16/2021
Eric Clayton Weynand, Austin, TX	09/16/2021
Eric Arnold Williams, Austin, TX	09/16/2021
Manjun Zhao, Frisco, TX	09/16/2021
Christian Thomas Zimmerman, Dripping Springs, TX	09/16/2021

Three-Year Delinquent Actions

The respondents listed below violated *Section 901.502(4)* of the *Act* when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the Board meeting date. Each respondent may regain his or her certificate by paying all the required license fees and late fees and by otherwise coming into compliance with the *Act*.

Respondent / Location	Board Date
Travonte Antonio Aldrich, Charlotte, NC	09/16/2021
Janet Sue Andersen, Gladewater, TX	09/16/2021
Mary Nell Ard, Waco, TX	09/16/2021
William Lawrence Auvenshine, Dallas, TX	09/16/2021
Kathryn M. Barton, New York, NY	09/16/2021
Mark Dean Becker, Austin, TX	09/16/2021
Larry Paul Bell, Georgetown, TX	09/16/2021
David Barton Blacklock, Houston, TX	09/16/2021
James Michael Booth, Houston, TX	09/16/2021
Douglas Christie Bunnell, St. Augustine, FL	09/16/2021
Merédith Adria Burkett, Evans, GA	09/16/2021
John Michael Carmena, Fort Worth, TX	09/16/2021
Hui Ho Chin, Cupertino, CA	09/16/2021
Augustine G. Cochrane, Quispamsis, Canada	09/16/2021
Robert Wayne Collier, Houston, TX	09/16/2021
Raymond Thomas Cox, Houston, TX	09/16/2021
Lincoln Graham Donaldson, Houston, TX	09/16/2021
Philip David Drake, Phoenix, AZ	09/16/2021
Tracy M. Frankowski, Irving, TX	09/16/2021
Katherine Frazier, Dallas, TX	09/16/2021
Donn M. Fuller, Murphy, TX	09/16/2021
Mark Edmund George, Dallas, TX	09/16/2021
Jennifer A. Grasso, Brighton, MA	09/16/2021
Robert H. Hackett, Tyler, TX	09/16/2021
Deborah T. Hakert, Canyon Lake, TX	09/16/2021
David Donaldson Hale, Dallas, TX	09/16/2021
Nicholas Benjamin Hallman, Plano, TX	09/16/2021
Elizabeth Anne Hanlon, Houston, TX	09/16/2021
Kevin Gene Harrell, Dallas, TX	09/16/2021
Walter Heller, Houston, TX	09/16/2021
Malcolm Kay Hensley, Georgetown, TX	09/16/2021
Michael Don Herrington, Breckenridge, TX	09/16/2021
Marc Leslie Hicks, Euless, TX	09/16/2021
William Douglas Higdon, Houston, TX	09/16/2021
Frances Gail Lowe Hodges, Smyrna, GA	09/16/2021
Tommy Ray Holamon, Denton, TX	09/16/2021
Stephanie S. Holzhauser, Houston, TX	09/16/2021
John William Howard, Tomball, TX	09/16/2021
Deborah Lynn Rutan Huff, Houston, TX	09/16/2021
Jimmy Celynn Hughes, Burleson, TX	09/16/2021
Jeanine Elaine Hutchens, Spicewood, TX	09/16/2021
Melvin John Keizer, Mansfield, TX	09/16/2021
Janine Carson Koch, The Woodlands, TX	09/16/2021
Robert Joseph Kram, Houston, TX	09/16/2021
Fabio La Mola, Singapore, Singapore	09/16/2021
Brian Derek Lacroix, Merrimac, MA	09/16/2021
Meimay Liu Law, New York, NY	09/16/2021
Kevin Man Kong Leung, Shatin Nt, Hong Kong	09/16/2021
Mallory Nicolette Lewin, Chicago, IL	09/16/2021
Christopher Robert Madison, Ridgeland, MS	09/16/2021
Eric Thomas Matthews, Charlotte, NC	09/16/2021
Bryan Paul Mauk, Ashland, KY	09/16/2021
Teresa Midyett McCastlain, League City, TX	09/16/2021
Melanie Jane McDaniel, Houston, TX	09/16/2021
Jeffrey Elliott McFelea, Austin, TX	09/16/2021
Charles Joseph McNally Jr., Houston, TX	09/16/2021
Zachary Robert McRay, Dallas, TX	09/16/2021
John Wayne Mefford, Dallas, TX	09/16/2021
Carie Ruth Morgan, Torrance, CA	09/16/2021
Tara Taranto Muller, Houston, TX	09/16/2021
Brian Robert Murdock, Niles, MI	09/16/2021
Linda Kaye Nicholson, Mabank, TX	09/16/2021
Brian King O'Neil, Austin, TX	09/16/2021
James Henry Parker, South Padre Island, TX	09/16/2021
Lorie Kingsbury Peetz, Corpus Christi, TX	09/16/2021
Mary Helen Walther Peikert, Athens, TX	09/16/2021
John Sigmund Perlowski, Midlothian, TX	09/16/2021
Gregory Francis Peterek, Gonzales, TX	09/16/2021
Gopalakrishnan Kochukunju Pillai, Houston, TX	09/16/2021
Ramesh Pillai, Houston, TX	09/16/2021
Beverly Marleah Randon, Houston, TX	09/16/2021
Randall Merrill Reid, McKinney, TX	09/16/2021
Robert Dean Renkes, Dallas, TX	09/16/2021
Andrea Wertz Rice, Houston, TX	09/16/2021
Sharon Roland Rudd, Flower Mound, TX	09/16/2021
Mohammed Taha Salahuddin, Cypress, TX	09/16/2021
Henry Alfred Scheel, Edmond, OK	09/16/2021
Ralph Jack Shapiro, Beverly Hills, CA	09/16/2021

Respondent / Location

Respondent / Location	Board Date
Alvin L. Shields, Benbrook, TX	09/16/2021
Charles Andrew Smith, Houston, TX	09/16/2021
Douglas Harvey Smith, Richmond, TX	09/16/2021
Geraldine Gigi Smith, New Rochelle, NY	09/16/2021
Laura Mahrokh Smith, Fulshear, TX	09/16/2021
Billy W. Sparks, Pearland, TX	09/16/2021
Tara Spencer, Mukilteo, WA	09/16/2021
Alberta Mae Tabony, Greenfield, MA	09/16/2021
Jill Jacqueline Meznar Thompson, DPO, AA	09/16/2021
Linyuan Tian, Walnut Creek, CA	09/16/2021
Cynthia Jean Tracewell, Southlake, TX	09/16/2021
Emmett Dewey Trussell, Aledo, TX	09/16/2021
Laurel Lyn Varney, Dallas, TX	09/16/2021
Jennifer Bedgood Von Drechsel, Commerce, TX	09/16/2021
Gary Gene Walker, McKinney, TX	09/16/2021
Rou Weng, Beijing, China	09/16/2021
William Lloyd West, San Antonio, TX	09/16/2021
Jay Clifford Whitt, Tomball, TX	09/16/2021
Penny Gaye Sanford Wilson, Trinidad, TX	09/16/2021
Deward Dale Wofford, Frisco, TX	09/16/2021
Linda Sue Woodson, Hutto, TX	09/16/2021
Jerry Lee Zamzow, Houston, TX	09/16/2021

Failure to Renew Actions

The respondents listed below failed to complete their license renewal notices in accordance with Board *Rule 515.3*. The certificates of the Respondents were revoked for failing to complete their license renewal applications until such time as the Respondents come into compliance with the *Rules* and the *Act*.

Respondent / Location	Board Date
Eric Wayne Cannon, Lewisville, TX	09/16/2021
Yolanda L. Coronel-Armenta, San Diego, CA	09/16/2021
Dustin Carlyle Earnest, Texarkana, TX	09/16/2021
Charles Morton Fuller, Austin, TX	09/16/2021
Chew Hoon Guan, Plano, TX	09/16/2021
Adriana Giselle Jennings, Boulder, CO	09/16/2021
Paul Francis Kane, Dallas, TX	09/16/2021
Georgine Ellen Muntz, Colleyville, TX	09/16/2021
Thomas Kelly Niland, Pearland, TX	09/16/2021
Sandra L. Shaw, Rockledge, FL	09/16/2021
John Charles Sherwood, Richardson, TX	09/16/2021
Therese Tang, Houston, TX	09/16/2021
Leslie Renae Cowden Torres, Dallas, TX	09/16/2021
Roxane Marie Sims Voorhies, Baton Rouge, LA	09/16/2021
Mary Robson Weiss, Richardson, TX	09/16/2021
Brian Jason Youngblood, Richardson, TX	09/16/2021

Agency Referral Training

The Texas State Board of Public Accountancy (TSBPA) Enforcement Division hosted an outreach training referral program for state agencies on September 29. The purpose of the training was to encourage state agencies to recognize deficient financial statements prepared by external CPAs and subsequently refer them to the TSBPA for review. The training concentrated on common problems with financial statements, licensing and peer review requirements, as well as the referral process of substandard work by outside CPA firms for review by the TSBPA. The training had 85 participants and was organized by TSBPA Staff Attorney John Moore. Speakers included Presiding Officer Manuel "Manny" Cavazos IV, Esq., CPA; Technical Standards Review Committee Chair Debra Seefeld, CPA; Technical Standards Review Committee Advisory Member Dilliana Stewart, CPA; Executive Director William Treacy; and General Counsel Jerry Hill, Esq. A total of 21 state agencies were represented at the training. ■

In Memoriam

Name / Location

Charles Wayne Alsbrook, Benton
Cheryl Marie Arpaia, Crescent City
Earl Thomas Asel, Dallas
Ruby Faye Atkison, Comfort
Roy Lee Austin, Lexington
James Warren Bachus, Austin
Thomas Oliver Bailey, Dallas
Joel F. Barona, Arlington
Don Edward Beere, San Antonio
Troy Winston Behringer, The Woodlands
Stephen Dudley Belcher, Plano
John Clyde Belsly, Mansfield
Dennis Jefferson Bender, Apalachin
Walter Emerson Benson, San Antonio
Raymond Edward Blevins, Tyler
Kay Birkelbach Boatman, Georgetown
Joe Dell Bullock, Fort Worth
Randolph Peyton Burch, Houston
Patricia K. Lake Cady, New Waverly
John Lewis Carson, Houston
David Frederick Cary, Dallas
Kenneth Edward Clegg, San Antonio
George Herren Coble, Austin
Jennie D. Compton, Tulsa
Carol A. Cooper, Conroe
Walter Thomas Joseph Coppinger, Farmers Branch
William Reade Corr, San Francisco
Helen Young Crowder, Fort Worth
Paul Allan Davidson, Allen
Barbara Jan Davis, Granbury
Kenneth Lee Decker, Houston
Edwin Walter Dentler, Victoria
John Gerard Doherty, Houston
Stephen Richard Dols, Houston
Daniel John Downs, Levelland
James L. Dunn, Houston
Yvonne Eixmann, New Braunfels
Elizabeth Kelso Runnion Feik, Arlington
Joachim Sam Fernandi, San Antonio
Jack Edward Finley, Raleigh
Ronald Gene Fleming, Lubbock

Name / Location

Stephen Bailey Friedheim, Houston
Lisa Lindsey Fulmer, Dallas
Sharon Elizabeth Jones Fussell, Longview
Timothy Harvey Garvin, Waco
David V. Garza, Houston
Don Frederic Gaston, Greenwich
Marvin Orland Gilbert, Lubbock
B. Joe Goforth, Richardson
Robert Wilbur Goodman, Austin
Shirley Ann Goodwin, Dallas
Kenneth Charles Gorence, Austin
Aras Vytautas Grakauskas, San Diego
Thomas Harold Grantham, Pampa
Henry Luther Greene, Cherryville
Johnny Norma Gressett, Amarillo
Colleen Mulroy Griffin, Memphis
Stephen Christopher Gunter, Plano
John Henry Hager, Corrales
Ted Mack Hammett, Monticello
Gary Wayne Harding, Fort Worth
Gregory Dean Harmon, Durango
William Patrick Harris, Fort Worth
Richard D. Hennip, Loveland
Maria Celida Alcaraz Hernandez, Lubbock
Anne Linden Punchard Hinkle, Hillsboro
William Anderson Hodges, Tyler
Randall Roy Holcomb, South Padre Island
Jack Scott Holyfield, Dallas
David Benton Howells, Wichita Falls
James Davis Humphrey, Houston
John Tolbert Hutchens, Metairie
Douglas W. Jensen, College Station
Dale Patrick Johnson, Dallas
Karen Alaine Johnston, Willis
Kenneth Leslie Jones, Grand Prairie
Merlin Kent Jones, Joplin
Robert Harvey Jones, Atlanta
Joanna Ching-Ping Jones, Allen
Eric Michael Kaalund, San Antonio
Robert Todd Kernaghan, Austin
Gregory Blaine Keys, Spring

Licensees whose deaths occurred between September 1, 2020 and August 31, 2021

Name / Location

Delbert Henry Kleppe, Allen
Alvin Anthony Emil Kopecki, San Antonio
Gary Lee Kuecker, Friendswood
Rosemary Feise Kuhl, Fair Oaks Ranch
Dennis Jeryl Lacina, Miami
Jerome John Lednický, West
William Samuel Lee, Coppel
Douglas Stephen Lillebo, El Paso
Robert Waldo Little, Longview
Gordon Douglas Maddox, Memphis
Wilfred Bruce Madrid, Las Vegas
Charles Edward McDonald, Bastrop
Thomas Herbert McElhinney, Webster
Stephen Thornton Melton, Richardson
Aldon John Miller, San Antonio
Max Monheit, Houston
Kenneth Eugene Monnett, Columbus
Gary G. Myford, Palm Harbor
Kathy Lee Hall Nelson, Houston
George Randolph Nicholson, Abilene
Anna Rebecca Nicodemus, Dallas
Nnanna Joseph Njoku, Houston
Richard Wayne Nokes, Memphis
Ronald James Oliva, San Antonio
Rita Roelker Patrick, Denton
Rowland Dale Pattillo, Waco
Johnnie Lee Perrone, Hockley
Earl Dean Pharis, Dalhart
Rickey Ray Pierce, Raleigh
Gerald Emile Pitchford, Santa Fe
Elmer Dwain Pollard, Idabel
Peggy A. Reese, Schertz
Sarah Kathryn Reeves, Bedford
Donald Wayne Reneau, San Antonio
Charlene Marcell Black Richardson, Abilene
Benjamin Malcolm Robertson, Dallas
Bryan Ardis Robison, Shreveport
Cragg R. Rogers, Boise
Danny Randall Rogers, Cleburne
Bruce Martin Rosen, El Paso
Ronnie Rudd, Horseshoe Bay

Name / Location

Daniel Raymond Schomer, Houston
Sylvester Alfred Schroeder, Sugar Land
Stephen Pape Schwall, Houston
Orgie Kenneth Shipman, Seymour
Danny Gene Simmons, Southlake
Frank Hamilton Simonton, Houston
Andrew Darcy Smith, Albuquerque
Jerry Allen Smith, Austin
Charles Ray Sparks, Hamilton
Eloise Webb Spears, Comfort
Renee Simone St. James, Austin
Rex Patrick Stallings, San Marcos
Welber L. Stanley, Texarkana
Larry Allen Stapp, Midland
Donald Homer Stephens, Lamesa
John William Stevenson, Austin
Wynette West Stone, Corpus Christi
Edward Lee Summers, Austin
Steve Anthony Swords, Hideaway
Steven Markland Sykes, Dallas
Marilyn Maples Tarter, Temple
John Byron Taylor, Grapevine
Kenneth Charles Theisen, Amarillo
Douglas Ellis Tidwell, Austin
Jimmie Britton Todd, Odessa
John Frederic Trimble, Houston
Victor Arnold Trubitt, Dallas
Barney Mason Tucker, Monroe
James Buchanan Tyler, Abilene
John Albert Van, Mansfield
Roland Lawrence Voigt, Tomball
Patrick Thomas Walz, Phoenix
Monda Lynn Watson, Carrollton
Frank Gordon Whitehead, Agoura Hills
Marshal Roy Wilke, Dallas
Randy Steven Wilkerson, Evans
Herbert Jack Wilson, Flower Mound
Tim Tandy Wright, Melissa
Samson James Wright, Martinsburg
Gina Guoguo Wu, McLean
Gregory Lee Young, Dallas
William Zacchaeus, Austin

Texas State Board of Public Accountancy
505 E. Huntland Drive, Suite 380
Austin, Texas 78752-3757

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