

# West Virginia Board of Accountancy

106 Capitol Street, Suite 100  
Charleston, West Virginia 25301



Joe Manchin, III, Governor

*Board Members:*  
*Robert Maust, CPA - President*  
*Reed Spangler, CPA, CVA - Vice-President*  
*James Sturgeon, CPA - Secretary*  
*Harold Davis, CPA, Assistant Secretary*  
*William M. Ellis, Jr., CPA*  
*John S. Bodkin, Jr., CPA*  
*Lee Fisher, Public Member*

Jo Ann Walker, Executive Director

December 2008

The Honorable Joe Manchin, III  
State of West Virginia Governor  
State Capitol Complex  
1900 Kanawha Boulevard East  
Charleston, WV 25305

Dear Governor Manchin:

In compliance with W.Va. Code §30-1-12, the Board of Accountancy is hereby submitting its Annual Report for the preceding fiscal periods ending June 30, 2007 and June 30, 2008.

## THE BOARD

The West Virginia Board of Accountancy consists of seven members, appointed for terms of three years by the Governor with the consent of the Senate. Five members must be Certified Public Accountants, one member must be a Public Accountant so long as twenty five or more public accountants are registered by the Board (if fewer than twenty five public accountants then the member may be either a public accountant or a certified public accountant), and one member must be a citizen member who is a resident of this State, who is not licensed under the provisions of this article and who also is not a bookkeeper, enrolled agent or a person who provides or offers to provide to the public any bookkeeping, tax preparation, financial advisory or insurance services.

Upon recommendation by the Legislative Auditor in its 2006 Performance Review, the West Virginia Board of Accountancy was continued until July 1, 2017 per Senate Bill 171, House Bill 2423 and approval by Governor Manchin's signature on March 13, 2007.

This Board is charged with the administration and enforcement of the provisions of the West Virginia Accountancy Law, Chapter 30, Article 9 governing Certified Public Accountants and Registered Public Accountants as last amended and re-enacted March 7, 2008, by the West Virginia Legislature [H.B. 4494] in its 2008 regular session. The re-enacted Accountancy law made provisions for cross-border mobility among Certified Public Accountant firms and practitioners from substantially equivalent states, changes in firm ownership requirements and changes to the educational requirement to sit for the Uniform Certified Public Accountant Examination.

The Board submitted Agency Approved *Board Rules and Rules of Professional Conduct* (1CSR1) to the Secretary of State's office and the Legislative Rule-Making Review Committee on August 29, 2008 for consideration by the West Virginia Legislature in the 2009 regular session. These *Rules* were proposed as a result of changes to the Accountancy Law (W.Va. §30-9) last amended and re-enacted at the 2008 regular session and effective June 5, 2008. The Proposed Rule adds definitions, modifies requirements and application procedures for examination and certification, includes an ethics course requirement for examination and continuing professional education, details reciprocal certificate requirements, reduces accounting corporation firm ownership requirements from sixty percent to a simple majority, clarifies Peer Review requirements, and increases various certification, authorization and firm permit fees.

The following persons have served as Members of the Board for the periods covered by this Report.

For the period beginning July 1, 2007 through June 30, 2008:

<b>Board Member</b>	<b>City</b>	<b>Term Ending</b>	<b>Appointed/Reappointed</b>	
Robert S. Maust, CPA, President	Morgantown, WV	6/30/2008	Appointed	01/30/2006
Reed Spangler, CPA, V-Pres.	Charleston, WV	6/30/2008	Appointed	01/30/2006
James Sturgeon, CPA, Secretary	Charleston, WV	6/30/2007	Appointed	01/30/2006
Harold Davis, CPA, Assist. Sec	Lenore, WV	6/30/2006	Appointed	01/30/2006
William M. Ellis, Jr., CPA	Charleston, WV	6/30/2007	Reappointed	01/30/2006
John S. Bodkin, Jr.	Wheeling, WV	6/30/2006	Appointed	08/27/2003
Lee Fisher, Public Member	Little Birch, WV	6/30/2007	Appointed	02/15/2006

For the period beginning July 1, 2006 through June 30, 2007:

<b>Board Member</b>	<b>City</b>	<b>Term Ending</b>	<b>Appointed/Reappointed</b>	
John S. Bodkin, Jr., President	Wheeling, WV	6/30/2006	Appointed	08/27/2003
Robert S. Maust, CPA, Vice-President	Morgantown, WV	6/30/2008	Appointed	01/30/2006
Reed Spangler, CPA, Secretary	Charleston, WV	6/30/2008	Appointed	01/30/2006
James Sturgeon, CPA, Ass't Secretary	Charleston, WV	6/30/2007	Appointed	01/30/2006
William M. Ellis, Jr., CPA	Charleston, WV	6/30/2007	Reappointed	01/30/2006
Harold Davis, CPA	Lenore, WV	6/30/2006	Appointed	01/30/2006
Lee Fisher, Public Member	Little Birch, WV	6/30/2007	Appointed	02/15/2006

Lee Fisher, the West Virginia Board of Accountancy's first citizen member, was appointed by the governor on February 15, 2006.

Board Rules establish that Receipts collected from licenses, permits, and authorizations to practice and from examination fees, are deposited in a Special Revenue Fund at the Office of the Treasurer of the State of West Virginia and the expenses of the Board office are disbursed from and charged to this Fund. Schedules of these receipts and disbursements for the fiscal years ended June 30, 2007 and June 30, 2008 are included in the report and marked Exhibit "A". Fiscal accounts of this Board have been audited by the Office of the Legislative Auditor through the period ended December 31, 1972, no exceptions having been noted.

**EXAMINATION FOR CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT**

In April 2004, the Board implemented the computer-based American Institute of Certified Public Accountant examination given in four separate windows throughout the year. Questions are prepared by the Board of Examiners and uniformly graded either electronically and/or by professional graders who do not know the identity of the candidates. Grading costs for the computer-based exam are paid by the candidate directly to the National Association of State Board of Accountancy (NASBA). Subjects covered by the uniform examination are Business Environment and Concepts (BEC), Auditing (AUD), Regulation (REG), and Financial Accounting & Reporting (FAR).

Candidates may sit for the required Test Sections individually and in any order and are required to attain a score greater than or equal to 75 in each examination subject before he or she will be declared to have passed the examination. Credit for any Test Sections passed are valid for eighteen months from the actual date the candidate sat for and passed that Test Section. Candidates must pass all four Test Sections of the Uniform CPA Examination within a rolling eighteen-month period, which begins on the date that the first Test Section passed is taken or lose credit for any Test Sections passed outside the 18-month period.

Other Exhibits included in this report for licensure/examination activities performed by the Board of Accountancy for the periods ending June 30, 2007 and June 30, 2008 are:

Exhibit "B" - New Certificates of Certified Public Accountants

Exhibit "C" - CPA Examination Statistics

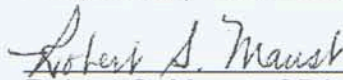
Exhibit "D" - Licensure and Complaint statistics

Exhibit "E" - New Firm Permits, including Accounting Corporations and PLLCs)

Exhibit "F" - New Firm and Individual Practitioner *Authorizations to Perform Attest & Compilation Services*

Exhibit "G" - Statistics of Licensees County and State of practice

Respectfully submitted,



Robert S. Maust, CPA, President

  
James M. Sturgeon, CPA, Secretary

cc: Legislative Librarian (Electronically via e-mail)  
West Virginia Secretary of State  
Clerk of Senate (Electronically via e-mail)  
Clerk of House of Delegates (Electronically via e-mail)  
WV Association of Licensing Boards (2 CDs)  
WV Legislative Auditor (Electronically via e-mail)  
WV Archives (Paper copy)

**Summary of Receipts & Expenditure July 1, 2006 - June 30, 2007**

**Balance July 1, 2006** 157,608.25

**Receipts:**

License Renewals	\$173,980.00
Renewal Late Fees	\$7,850.00
CPA Examination Fees	\$36,730.00
Certificate Fees	\$1,290.00
Firm Fees	\$20,725.00
CPE Late Filing Fees	\$13,530.00
CPE Extension Fees	\$6,765.00
Miscellaneous	\$154.00
Roster	\$2,575.00
Authorizations	\$22,035.00
Verifications	\$1,950.00
Reinstatements	\$5,070.00
Lists	\$1,310.00
Reciprocal Applications	\$1,620.00

**Total Receipts for 7/1/2006 to 6/30/2007** 295,584.00

**Total Receipts & Balance Forward** 453,192.25

**Disbursements**

001 Personal Services	\$130,578.00
002 Board Member Per Diem	\$3,600.00
004 Increment	\$3,350.00
010 Administrative Expense Fees	\$850.00
011 Matching S.S. Funds	\$10,334.98
012 Matching Public Employee Insurance Funds	\$13,997.16
014 Workers Compensation Funds	\$460.00
016 WV Public Employment Retirement Funds	\$14,062.47
020 Office Expense (supplies)	\$3,344.43
021 Printing	\$1,572.61
022 Rent	\$31,200.00
024 Telephone	\$2,588.38
025 Professional Contracts (AICPA, K.S., A.G.)	\$4,537.50
026 Travel	\$4,387.16
027 IS&C	\$3,822.13
030 Rental (Office equipment)	\$1,609.08
031 Association Dues	\$4,240.00
032 Fire/Auto/Bond and Other Insurance	\$3,155.00
038 Maintenance Contracts	\$3,644.16
052 Training & Development	\$1,355.00
053 Postage	\$8,090.63
054 Computer Expense	\$242.75
058 Miscellaneous Equipment Purchase	\$209.99
061 Equipment Repair	\$65.00
096 Other Interests & Penalties	\$12.81
110 Public Employees Insurance Reserve Transfer	\$1,306.00

**Total Disbursements 7/1/2006 to 6/30/2007** 252,615.24

**Balance Forward July 1, 2007** **200,577.01**

Balance includes license fees collected for next period beginning 7/1/2007-6/30/2008 deposited in Treasury of State of West Virginia.

**Summary of Receipts & Expenditure July 1, 2007 - June 30, 2008**

<b>Balance July 1, 2007</b>		200,577.01
<b>Receipts:</b>		
Renewals/License Applications	\$268,880.00	
CPA Examination Fees	\$33,290.00	
Disciplinary	\$4,235.65	
CPE Late Filing Fees	\$20,010.00	
Other	\$14,624.25	
<b>Total Receipts for 7/1/2007 to 6/30/2008</b>		<u>341,039.90</u>
<b>Total Receipts &amp; Balance Forward</b>		541,616.91
 <b>Disbursements</b>		
001 Personal Services	\$139,981.00	
002 Board Member Per Diem	\$4,950.00	
004 Increment	\$3,500.00	
010 Administrative Expense Fees	\$900.00	
011 Matching S.S. Funds	\$11,165.52	
012 Matching Public Employee Insurance Funds	\$13,637.16	
014 Workers Compensation Funds	\$482.00	
016 WV Public Employment Retirement Funds	\$14,456.22	
020 Office Expense (supplies)	\$3,310.83	
021 Printing	\$2,930.89	
022 Rent	\$31,350.00	
024 Telephone	\$2,585.86	
025 Professional Contracts (AICPA, K.S., A.G.)	\$9,374.65	
026 Travel	\$5,323.72	
027 IS&C	\$3,742.96	
030 Rental (Office equipment)	\$1,755.36	
031 Association Dues	\$4,240.00	
032 Fire/Auto/Bond and Other Insurance	\$2,924.00	
038 Maintenance Contracts	\$4,372.17	
051 Miscellaneous	\$131.00	
052 Training & Development	\$99.00	
053 Postage	\$13,063.22	
054 Computer Expense	\$6,542.59	
058 Miscellaneous Equipment Purchase	\$1,149.14	
061 Equipment Repair	\$202.00	
096 Other Interests & Penalties	\$13.65	
110 Public Employees Insurance Reserve Transfer	\$1,342.00	
160 Retirement Health Benefit Trust	<u>\$3,020.82</u>	
<b>Total Disbursements 7/1/2007 to 6/30/2008</b>		<u>286,545.76</u>
<b>Balance Forward July 1, 2008</b>		<b>255,071.15</b>

Balance includes license fees collected for next period beginning 7/1/2008-6/30/2009 deposited in Treasury of State of West Virginia.



Certificates Issued July 1, 2006 to June 30, 2007

	Number Issued	Reciprocal State	Date	Last Name	First Name	Middle	Suffix	City	State
1	WV004580	OH	07/01/2006	ROWE	BETTY MARIE			SOUTH POINT	OH
2	WV004581		07/01/2006	HOLMES	KAREN	A		ST ALBANS	WV
3	WV004582	VA	11/04/2006	LINDSAY	JACOB	RYAN		ELKVIEW	WV
4	WV004583	MD	07/21/2006	GAINEY	STEVEN	ALAN		CHARLES TOWN	WV
5	WV004584		07/21/2006	CHAFFIN	CHRISTIE	D		HUNTINGTON	WV
6	WV004585		07/21/2006	COCHRAN	MELINDA	JANE		BARBOURSVILLE	WV
7	WV004586		07/21/2006	FANG	LIANG			PORT CHESTER	NY
8	WV004587		07/21/2006	EPPERLY	REGINA	DIANE		PARKERSBURG	WV
9	WV004588		07/21/2006	CASTO	DANIEL	MONROE		BELLEVILLE	WV
10	WV004589		07/21/2006	RUNION	KIMBERLY	DAWN		PT PLEASANT	WV
11	WV004590		07/28/2006	JONES	MICHAEL	ALLEN		NASHVILLE	TN
12	WV004591		07/28/2006	YOUSAF	ASMA	B		CHARLESTON	WV
13	WV004592	PA	08/14/2006	UNDERHILL	JAMES	FELTON		CHARLESTON	WV
14	WV004593	VA	09/01/2006	LEWIS	ERIC	JASON		SHEPHERDSTOWN	WV
15	WV004594		09/20/2006	HILDRETH	LORI	BETH		FALLS CHURCH	VA
16	WV004595	AL	09/01/2006	HINTON	JIMMY	CARL		FT GAY	WV
17	WV004596		09/20/2006	GANDOLFI	MARK			FAIRMONT	WV
18	WV004597		10/09/2006	MEADOWS	AMANDA	DAWN		CHARLESTON	WV
19	WV004598		10/09/2006	HAGER	JOSEPH	MICHAEL		BARBOURSVILLE	WV
20	WV004599		10/17/2006	CALVERT	MATTHEW	GREGORY		CLARKSBURG	WV
21	WV004600		10/17/2006	MATHENY	RODERICK	C	JR	RIPLEY	WV
22	WV004601		10/17/2006	WITT	CLINT	WOOD		DUNBAR	WV
23	WV004602		10/19/2006	SHEFF	COURTNEY	LYNN		KENNA	WV
24	WV004603		10/19/2006	GARTON	MICHAEL	WILLIAM		ST ALBANS	WV
25	WV004604		10/26/2006	MORGAN	BRIAN	J		POCA	WV
26	WV004605	MD	10/09/2006	IHNDRIS	CARA	MONGELLI		MARTINSBURG	WV
27	WV004606	NC	10/28/2006	PASFIELD	JUSTIN	ROBERT		MORGANTOWN	WV
28	WV004607		11/04/2006	ZHANG	QI			MORGANTOWN	WV
29	WV004608	MD	11/14/2006	LAWYER	CHAD	ROBERT		MARTINSBURG	WV
30	WV004609	MD	11/30/2006	TULLY	RICHARD	ALLAN		CHARLESTON	WV
31	WV004610		12/06/2006	BRAVERMAN	IRINA			MORGANTOWN	WV
32	WV004611		12/11/2006	FILLIPOVICH	HOLLY	MARIE		MARTINS FERRY	OH
33	WV004612		12/11/2006	WILSON	ELIOTT	ROSS		HUNTINGTON	WV
34	WV004613	MO	12/11/2006	ALLEN	ELIZABETH	D		GERRARDSTOWN	WV
35	WV004614		01/11/2007	BENNETT	LINDSEY	JO		CHARLESTON	WV
36	WV004615		01/11/2007	HILL	JOHN	MICHAEL	II	HUNTINGTON	WV
37	WV004616		01/11/2007	LONG	MARY	MARIE		CROSS LANES	WV
38	WV004617		01/11/2007	MAHONEY	SUSAN	ANDREA		PARKERSBURG	WV
39	WV004618		01/11/2007	WIX	AARON	WESLEY		VIENNA	WV
40	WV004619		01/11/2007	HOOD	STEPHEN	TAYLOR		HUNTINGTON	WV
41	WV004620		01/22/2007	CAMERON	ERICA	DAWN		VIENNA	WV
42	WV004621		01/22/2007	STEWART	JENNIFER	LYNN		ANMOORE	WV
43	WV004622	KY	01/23/2007	CALDWELL	ANTHONY	M		CHARLESTON	WV
44	WV004623	PA	01/23/2007	WADE	TRACEY	D		CARMICHAELS	PA
45	WV004624		01/30/2007	WU	JIAJIA	.		S CHARLESTON	WV
46	WV004625		01/30/2007	GUM	STEVEN	RAY		NITRO	WV
47	WV004626		01/31/2007	KEPLINGER	STEPHEN	TODD		CROSS LANES	WV
48	WV004627		02/01/2007	BIRCHMAN	LORI	LINN		MORGANTOWN	WV
49	WV004628	MD	02/18/2007	ITELL	JOHN	PATRICK		WILLIAMSPORT	MD
50	WV004629	NM	02/18/2007	BECKER	CHARLES	PATRICK	PH.D.	GLENVILLE	WV
51	WV004630	OH	02/21/2007	TENNEY	DAVID	BRIAN		MARIETTA	OH
52	WV004631		03/13/2007	SERGEANT	AMANDA	JANE		HUNTINGTON	WV
53	WV004632		03/28/2007	JONES	MARGARET	JEAN		MORGANTOWN	WV
54	WV004633		03/29/2007	JOHNSON	ANNA	J		SAINT ALBANS	WV
55	WV004634		03/29/2007	THORNE	AMY	M		S CHARLESTON	WV
56	WV004635		04/04/2007	JARRETT	BROCK	ALAN		POCA	WV
57	WV004636		04/06/2007	BAKER	SUSAN	R		COOLVILLE	OH
58	WV004637		04/06/2007	DEPROSPERO	HERMAN	EDWARD		MORGANTOWN	WV
59	WV004638		04/27/2007	STEVENS	JONATHAN	P		HUNDRED	WV
	WV004639	Did not certify until 7/1/07 -- Will appear on next year's report							
60	WV004640	VA	06/18/2007	LIU	HUI			HAGERSTOWN	MD
61	WV004641	VA	05/11/2007	ROMINE	BRIAN	PATRICK		SHEPHERDSTOWN	WV

Certificates Issued July 1, 2007 to June 30, 2008

	Number Issued	Reciprocal State	Date	Last Name	First Name	Middle	Suffix	City	State
1	WV004639	OH	07/01/2007	GO	KYOMI			VINCENT	OH
2	WV004642		07/01/2007	COX	SABRINA	NICOLE		ASHFORD	WV
3	WV004643	PA	07/01/2007	REYNOLDS	BRUCE	ALLAN		HURRICANE	WV
4	WV004644		07/03/2007	JILES	ERIC	SHANE		PARKERSBURG	WV
5	WV004645		07/03/2007	RINE	TERRY	L		CHARLESTON	WV
6	WV004646		07/23/2007	AMMONS	ERIC	BLAINE		ST ALBANS	WV
7	WV004647		07/23/2007	BENEKER	CHRISTINA	ANN		CROSS LANES	WV
8	WV004648		07/23/2007	HADDIX	ROBERTA	CAROL		ELKINS	WV
9	WV004649	OH	08/16/2007	HAYES	TWANA	S		CROSS LANES	WV
10	WV004650		08/16/2007	GIANOLA	JASON	ANTHONY		PITTSBURGH	PA
11	WV004651		09/11/2007	CLOSE	BRADLEY	JAMES		BERKELEY SPRINGS	WV
12	WV004652		09/11/2007	TILLER	MATTHEW	DAVID		BLUEFIELD	VA
13	WV004653		09/11/2007	WELSH	BRENDAN	TIMOTHY		WHEELING	WV
14	WV004654		09/11/2007	WHITMORE	MICHAEL	MCKAY		SPOKANE	WA
15	WV004655		10/06/2007	ISAACS	REBECCA	ANN		CHARLESTON	WV
16	WV004656		10/06/2007	GREGG	MISTY	LEE		HUNTINGTON	WV
17	WV004657	NV	10/12/2007	TRIBBLE	CHRISTY			ELKINS	WV
18	WV004658		10/12/2007	WHARTON	STEPHEN	LEE		WHEELING	WV
19	WV004659		10/17/2007	RINE	DENA	RAE		TRIADDELPHIA	WV
20	WV004660	PA	10/17/2007	LAUFFER	DEAN	A		HURRICANE	WV
21	WV004661		10/24/2007	ROCKWELL	ALICIA	HELEN		CHARLOTTE	NC
22	WV004662		10/24/2007	VAUGHN	LORI	P		BECKLEY	WV
23	WV004663		10/24/2007	NELSON	MONICA	LYNN		WEIRTON	WV
24	WV004664	AL	11/06/2007	CARPENTER	DALE	RICHARD		HURRICANE	WV
25	WV004665		11/06/2007	CASTO	CASEY	DAWN		BEVERLY	WV
26	WV004666	MD	12/19/2007	HEWETT	KENNETH	GENE		BERKELEY SPRINGS	WV
27	WV004667		12/22/2007	McCREADY	MATTHEW	A		VIENNA	WV
28	WV004668	OH	01/08/2008	MEEK	ASHLEY	DAWN		CROSS LANES	WV
29	WV004669		01/08/2008	RAMEY-CORLE	CRYSTAL	LYNN		PERRY HALL	MD
30	WV004670		01/08/2008	LAYA	BRIAN	CHRISTOPHER		CROSS LANES	WV
31	WV004671		01/08/2008	SABATELLI	JOSEPH	ROBERT		CLARKSBURG	WV
32	WV004672		01/08/2008	YOST	HOWARD	FREDERICK JR		HURRICANE	WV
33	WV004673		01/08/2008	BLEVINS	SARAH	ELIZABETH		KINGWOOD	WV
34	WV004674		01/16/2008	FACCI	NICHOLAS	JEREMY		MORGANTOWN	WV
35	WV004675	KY	01/25/2008	TILSLEY	JAMES	CHRISTOPHER		FLATWOODS	KY
36	WV004676		03/07/2008	KUHN	AMY	REBECCA		SOUTH CHARLESTON	WV
37	WV004677		03/07/2008	PAULEY	SAMUEL	ERIC		CHARLESTON	WV
38	WV004678		03/12/2008	HULL	LAURA	E		WINFIELD	WV
39	WV004679		03/11/2008	GREEN	JERED	W		FRAZIERS BOTTON	WV
40	WV004680		03/11/2008	FANNIN	AKIA	CHEA		SOUTH POINT	OH
41	WV004681		04/04/2008	SMOLDER	ASHLEY	DIANE		SCOTT DEPOT	WV
42	WV004682		04/04/2008	CORBITT	LISA	ANN		MINERAL WELLS	WV
43	WV004683	OH	04/15/2008	DEMETER	DOREEN	MARIE		ST CLAIRSVILLE	OH
44	WV004684		04/18/2008	ZUTARA	PEDRO	ERNESTO		DUNBAR	WV

For Period Beginning July 1, 2006 to June 30, 2007

Exam Section Statistics

Subjects	July/Aug 2006			Oct/Nov 2006			Jan/Feb 2007			April/May 2007		
	Sat	Passed	%	Sat	Passed	%	Sat	Passed	# Passed	Sat	Passed	%
AUD	28	10	35.71%	46	15	32.61%	28	4	14.29%	36	19	52.78%
BEC	35	9	25.71%	33	15	45.45%	31	4	12.90%	23	4	17.39%
REG	38	13	34.21%	36	10	27.78%	27	9	33.33%	28	7	25.00%
FAR	40	11	27.50%	34	12	35.29%	23	9	39.13%	32	8	25.00%
Totals Per Section	141	43	30.50%	149	52	34.90%	109	26	23.85%	119	38	31.93%

Individual Candidate Statistics

Testing Period	Total Candidates Who Sat	Total Who Passed	%
July/Aug 2006	102	9	8.82%
Oct/Nov 2006	103	12	11.65%
Jan/Feb 2007	87	8	9.20%
April/May 2007	90	5	5.56%
<b>July 1, 2006 to June 30, 2007 Totals</b>	<b>382</b>	<b>34</b>	<b>8.90%</b>

For Period Beginning July 1, 2007 to June 30, 2008

Exam Section Statistics

Subjects	July/Aug 2007			Oct/Nov 2007			Jan/Feb 2007			April/May 2007		
	Sat	Passed	%	Sat	Passed	%	Sat	Passed	# Passed	Sat	Passed	%
AUD	52	16	30.77%	45	20	44.44%	23	6	26.09%	30	12	40.00%
BEC	65	18	27.69%	48	18	37.50%	37	15	40.54%	44	16	36.36%
REG	56	28	50.00%	33	9	27.27%	33	11	33.33%	32	13	40.63%
FAR	46	19	41.30%	43	14	32.56%	28	5	17.86%	27	13	48.15%
Totals Per Section	219	81	36.99%	169	61	36.09%	121	37	30.58%	133	54	40.60%

Individual Candidate Statistics

Testing Period	Total Candidates Who Sat	Total Who Passed	%
July/Aug 2007	148	14	9.46%
Oct/Nov 2007	121	8	6.61%
Jan/Feb 2008	97	8	8.25%
April/May 2008	108	13	12.04%
<b>July 1, 2007 to June 30, 2008 Totals</b>	<b>474</b>	<b>43</b>	<b>9.07%</b>



For fiscal period beginning July 1, 2006 to June 30, 2007

<b>Licenses and Permits Issued</b>		
Certified Public Accountants		1994
Newly Certified CPAs Who Passed Exam in WV		43
Newly Certified Reciprocal CPAs		16
<b>Total WV CPA Licenses Issued</b>		<b>2053</b>
Substantial Equivalency Practitioners (Non-resident Permits)		294
Substantial Equivalency Practitioners Approved During 06-07		<u>138</u>
<b>Total Substantial Equivalency Practitioner Licenses Issued</b>		<b>432</b>
<b>Registered Public Accountant Renewals</b>		<b>18</b>
<b>Non-Resident Public Accountant Renewals</b>		<b>4</b>
<b>CPA-Inactives/PA-Inactives</b>		<b>189</b>
Firm Permits Renewed		287
Firms Permits approved during 06-07		<u>37</u>
<b>Total Firms</b>		<b>324</b>
Accounting Corporations (Firm Permits) Renewed		93
Accounting Corporations Approved during 06-07		<u>4</u>
<b>Total Accounting Corporations</b>		<b>97</b>
PLLC (Firm Permits) Renewed		58
PLLCs approved during 06-07		<u>12</u>
<b>Total PLLCs</b>		<b>70</b>
Firm Permits renewed		287
Firm Permits approved during 06-07		<u>37</u>
<b>Total Firm Permits</b>		<b>324</b>
<b>Firms Dissolved During 06-07</b>		<b>5</b>
Firm Authorizations Renewed		245
Firm Authorization approved during 06-07		<u>31</u>
<b>Total Firm Authorizations</b>		<b>276</b>
Existing Individual Authorizations		104
Individual Authorization approved during 06-07		<u>7</u>
<b>Individual Authorization Totals</b>		<b>111</b>
<b>Board Actions on Complaints</b>		
Cases Closed		4
Cases continued		6
Cases determined not within the Board's purv		3
Cases from other periods that were closed		3
Cases from other periods that are continued		<u>0</u>
<b>Total Complaints</b>		<b>16</b>
Complaint #	Disposition	
2005-20	Closed 11/10/2006	
2005-21	Closed 7/21/2006	
2005-22	Closed 7/21/2006	
2006-01	Closed 11/10/2006	
2006-02	Closed 11/10/2006	
2006-03	Dismissed 11/10/2006	
2006-04	Dismissed 1/30/2007	
2006-05	Continued	
2006-06	Closed 4/27/2007	
2006-07	Closed 1/30/2007	
2006-08	Dismissed 1/30/2007	
2007-01	Continued	
2007-02	Continued	
2007-03	Continued	
2007-04	Continued	
2007-05	Continued	

For fiscal period beginning July 1, 2007 to June 30, 2008

**Licenses and Permits Issued**

Certified Public Accountants Renewals	2030
Newly Certified CPAs Who Passed Exam in WV	34
Newly Certified Reciprocal CPAs	<u>10</u>
<b>Total WV CPA Licenses Issued</b>	<b>2074</b>
Substantial Equivalency Practitioners (Non-resident Permits)	379
Substantial Equivalency Practitioners Approved During 07-08	<u>77</u>
<b>Total Substantial Equivalency Practitioner Licenses Issued</b>	<b>456</b>
<b>Registered Public Accountant Renewals</b>	<b>13</b>
<b>Non-Resident Public Accountant Renewals</b>	<b>3</b>
<b>CPA-Inactives/PA-Inactives</b>	<b>189</b>
Firm Permits Renewed	307
Firms Permits approved during 07-08	<u>37</u>
<b>Total Firm Permits</b>	<b>344</b>
Accounting Corporations (Firm Permits) Renewed	89
Accounting Corporations Approved during 07-08	<u>5</u>
<b>Total Accounting Corporations</b>	<b>94</b>
PLLC (Firm Permits) Renewed	66
PLLCs approved during 06-07	<u>10</u>
<b>Total PLLCs</b>	<b>76</b>
<b>Firms Dissolved During 07-08</b>	<b>2</b>
Firm Authorizations Renewed	263
Firm Authorization approved during 07-08	<u>23</u>
<b>Total Firm Authorizations</b>	<b>286</b>
Existing Individual Authorizations	98
Individual Authorization approved during 07-08	<u>2</u>
<b>Individual Authorization Totals</b>	<b>100</b>

**Board Actions on Complaints**

Cases Closed	3
Cases continued	8
Cases determined not within the Board's purv	1
License Revocation	1
Cases from other periods that were closed	6
Cases from other periods that are continued	<u>1</u>
<b>Total Complaints</b>	<b>20</b>

Complaint #	Disposition
2006-05	Revoked License
2007-01	Closed
2007-02	Closed
2007-03	Continued
2007-04	Closed
2007-05	Closed
2007-06	Closed
2008-01	Closed
2008-02	Withdrawn
2008-03	Continued
2008-04	Continued
2008-05	Continued
2008-06	Continued
2008-07	Continued
2008-08	Continued
2008-09A	Continued
2008-09B	Closed
2008-10	Closed
2008-11	Closed
2008-12	Continued

**Accounting Corporation, Professional Limited Liability Companies and Firm Permit Approvals  
For Period Beginning July 1, 2006 to June 30, 2007**

	Firm No	Registration Date	Company Name	City	State	County
<b>AC Approvals</b>						
1	F0364	12/11/2006	SANDRA B NEELY CPA AC	LEWISBURG	WV	GREENBRIER
2	F0363	12/26/2006	MICHAEL F BLACK CPA AC	WINFIELD	WV	PUTNAM
3	F0341	01/30/2007	COOPER & ASSOCIATES AC	ST ALBANS	WV	KANAWHA
4	F0143	01/30/2007	CHAMBERS PATERNO & ASSOCIATES AC	CHARLESTON	WV	KANAWHA
<b>PLLC Approvals</b>						
1	F0344	07/01/2006	RUSSELL EVANS & THOMPSON PLLC	HERNDON	VA	
2	F0342	07/01/2006	MARY RICHARDSON CPA ACCOUNTING & TAX SERVICE PLLC	HARPER	WV	RALEIGH
3	F0343	07/01/2006	CANDICE A HAWLEY CPA PLLC	CHARLESTON	WV	KANAWHA
4	F0345	07/01/2006	SULLIVAN WEBB PLLC	HUNTINGTON	WV	CABELL
5	F0354	10/01/2006	DECKER & COMPANY PLLC	MARTINSBURG	WV	BERKELEY
6	F0360	11/14/2006	CHAD R LAWYER CPA PLLC	MARTINSBURG	WV	BERKELEY
7	F0362	12/04/2006	MAUNZ & COMPANY PLLC	CLARKSBURG	WV	HARRISON
8	F0361	12/04/2006	CARA M IHNDRIIS CPA PLLC	MARTINSBURG	WV	BERKELEY
9	F0145	12/11/2006	COSTANZO & ASSOCIATES PLLC	WHEELING	WV	OHIO
10	F0367	01/02/2007	JEFFERY S HOLLIFIELD CPA PLLC	PRINCETON	WV	MERCER
11	F0372	03/05/2007	MATHENY LEPORT & PAULEY PLLC	RIPLEY	WV	JACKSON
12	F0373	03/05/2007	MILLER & COMPANY PLLC	HUNTINGTON	WV	CABELL
<b>Firm Permit Approvals</b>						
1	F0311	08/22/2005	BRUCE LAWSON PLLC	CHARLESTON	WV	KANAWHA
2	F0342	07/01/2006	MARY RICHARDSON CPA ACCOUNTING & TAX SERVICE PLLC	HARPER	WV	RALEIGH
3	F0343	07/01/2006	CANDICE A HAWLEY CPA PLLC	CHARLESTON	WV	KANAWHA
4	F0344	07/01/2006	RUSSELL EVANS & THOMPSON PLLC	HERNDON	VA	
5	F0345	07/01/2006	SULLIVAN WEBB PLLC	HUNTINGTON	WV	CABELL
6	F0346	07/01/2006	DEMPSEY VANTREASE & FOLLIS PLLC	MURFREESBORO	TN	
7	F0347	07/01/2006	CLIFTON GUNDERSON LLP	PEORIA	IL	
8	F0348	07/01/2006	WILSON PRICE BARRANCO BLANKENSHIP BILLINGSLEY PC	MONTGOMERY	AL	
9	F0351	07/01/2006	WILLIAM D CANNADY CPA PC	SAVANNAH	GA	
10	F0353	07/15/2006	NEARMAN MAYNARD VALLEZ CPAS & CONSULTANTS PA	MIAMI	FL	
11	F0349	07/28/2006	ANDERSON & ROERS CPAS LLC	ROSEVILLE	MN	
12	F0350	08/01/2006	MALIN BERGQUIST & CO LLP	ERIE	PA	
13	F0352	08/10/2006	KELLEY GALLOWAY & CO PSC	ASHLAND	KY	
14	F0354	10/01/2006	DECKER & COMPANY PLLC	MARTINSBURG	WV	BERKELEY
15	F0355	10/02/2006	BUFFAMANTE WHIPPLE BUTTAFARO PC	OLEAN	NY	
16	F0356	10/24/2006	POTTER & CO PA	MONROE	NC	
17	F0357	11/02/2006	CAUDILL & ASSOCIATES CPAS	PORTSMOUTH	OH	
18	F0358	11/02/2006	SASLOW LUFKIN & BUGGY LLP	AVON	CT	
19	F0360	11/14/2006	CHAD R LAWYER CPA PLLC	MARTINSBURG	WV	BERKELEY
20	F0361	12/04/2006	CARA M IHNDRIIS CPA PLLC	MARTINSBURG	WV	BERKELEY
21	F0362	12/04/2006	MAUNZ & COMPANY PLLC	CLARKSBURG	WV	HARRISON
22	F0364	12/11/2006	SANDRA B NEELY CPA AC	LEWISBURG	WV	GREENBRIER
23	F0363	12/26/2006	MICHAEL F BLACK CPA AC	WINFIELD	WV	PUTNAM
24	F0365	12/29/2006	ELLIOTT DAVIS LLC	GREENVILLE	SC	
25	F0367	01/02/2007	JEFFERY S HOLLIFIELD CPA PLLC	PRINCETON	WV	MERCER
26	F0368	01/18/2007	WILLIAM T GRIMM & ASSOCIATES PC	UNIONTOWN	PA	
27	F0366	01/22/2007	STEMEN MERTENS STICKLER PHILLIPS CPAs & ASSOC	COLUMBUS	OH	
28	F0341	01/30/2007	COOPER & ASSOCIATES AC	ST ALBANS	WV	KANAWHA
29	F0369	02/05/2007	AHMAD ASSOCIATES LTD PC	VIENNA	VA	
30	F0370	03/01/2007	BARBACANE THORNTON & COMPANY	WILMINGTON	DE	
31	F0372	03/05/2007	MATHENY LEPORT & PAULEY PLLC	RIPLEY	WV	JACKSON
32	F0373	03/05/2007	MILLER & COMPANY PLLC	HUNTINGTON	WV	CABELL
33	F0371	03/07/2007	VIRCHOW KRAUSE & COMPANY LLP	MADISON	WI	
34	F0374	03/08/2007	CHERRY BEKAERT & HOLLAND LLP	RICHMOND	VA	
35	F0375	03/13/2007	McGILL POWER BELL & ASSOCIATES LLP	MEADVILLE	PA	
36	F0376	03/20/2007	ROTZ & STONESIFER PC	CHAMBERSBURG	PA	
37	F0378	04/25/2007	THE FENTRESS GROUP LLC	COLUMBUS	OH	

**Accounting Corporation, Professional Limited Liability Companies and Firm Permit Approvals  
For Period Beginning July 1, 2007 to June 30, 2008**

	Firm No	Registration Date	Company Name	City	State	County
<b>AC Approvals</b>						
1	F0379	07/01/2007	ERIC J AYERSMAN CPA AC	SOUTH CHARLEST	WV	KANAWHA
2	F0390	08/10/2007	LOUIS R PERRY CPA AC	WHEELING	WV	OHIO
3	F0398	12/13/2007	DARNELL & COMPANY AC	KEARNEYSVILLE	WV	JEFFERSON
4	F0399	12/30/2007	BRENDA S PAULEY CPA AC	ELKVIEW	WV	KANAWHA
5	F0401	01/11/2008	CHRISTY TRIBBLE CPA AC	ELKINS	WV	RANDOLPH
<b>PLLC Approvals</b>						
1	F0377	07/01/2007	BENNETT & DOBBINS PLLC	FAIRMONT	WV	MARION
2	F0396	10/19/2007	ABRAHAM & COMPANY PLLC	MOUNDSVILLE	WV	MARSHALL
3	F0381	07/01/2007	HANNIG & ASSOCIATES PLLC	WHEELING	WV	OHIO
4	F0380	07/01/2007	THE PERRY CPA GROUP PLLC	WHEELING	WV	OHIO
5	F0389	08/29/2007	BROCK JARRETT CPA PLLC	POCA	WV	PUTNAM
6	F0393	08/24/2007	ASTORG & KORESKEI PLLC	PARKERSBURG	WV	WOOD
7	F0402	01/15/2008	BRADLEY & THOMAS CLOSE CPAS PLLC	BERKELEY SPRING	WV	MORGAN
8	F0410	05/02/2008	CAVA & BANKO PLLC	BRIDGEPORT	WV	HARRISON
9	F0411	05/09/2008	SWISHER ACCOUNTING AND TAX SERVICE PLLC	WESTON	WV	LEWIS
<b>Firm Permit Approvals</b>						
1	F0377	07/01/2007	BENNETT & DOBBINS PLLC	FAIRMONT	WV	MARION
2	F0379	07/01/2007	ERIC J AYERSMAN CPA AC	SOUTH CHARLEST	WV	KANAWHA
3	F0380	07/01/2007	THE PERRY CPA GROUP PLLC	WHEELING	WV	OHIO
4	F0381	07/01/2007	HANNIG & ASSOCIATES PLLC	WHEELING	WV	OHIO
5	F0382	07/01/2007	SOBOL VELTUM & ASSOCIATES	PITTSBURGH	PA	
6	F0383	07/01/2007	VANCE FLOUHOUSE & GARGES PLLC	CHARLOTTE	NC	
7	F0384	07/01/2007	MOCK BOSCO & ASSOCIATES PC	CARNEGIE	PA	
8	F0385	07/26/2007	ASHER & COMPANY LTD	PHILADELPHIA	PA	
9	F0386	08/30/2007	CIUNI & PANICHI INC	CLEVELAND	OH	
10	F0387	08/07/2007	HERTZBACH & COMPANY PA	OWINGS MILLS	MD	
11	F0388	08/08/2007	KRAFT CPAS PLLC	NASHVILLE	TN	
12	F0389	08/29/2007	BROCK JARRETT CPA PLLC	POCA	WV	PUTNAM
13	F0390	08/10/2007	LOUIS R PERRY CPA AC	WHEELING	WV	OHIO
14	F0391	07/01/2007	BULLOCK & ASSOCIATES PC	LEESBURG	VA	
15	F0392	08/28/2007	SAMPSON & ASSOCIATES INC	ROCKY RIVER	OH	
16	F0393	08/24/2007	ASTORG & KORESKEI PLLC	PARKERSBURG	WV	WOOD
17	F0394	09/28/2007	FLURIE & SLICK CPA PA	HAGERSTOWN	MD	
18	F0395	10/01/2007	GREGORY A BARFORD CPA PC	MONROVIA	MD	
19	F0396	10/19/2007	ABRAHAM & COMPANY PLLC	MOUNDSVILLE	WV	MARSHALL
20	F0397	10/26/2007	ROBSON PC	MECHANICSVILLE	VA	
21	F0398	12/13/2007	DARNELL & COMPANY AC	KEARNEYSVILLE	WV	JEFFERSON
22	F0399	12/30/2007	BRENDA S PAULEY CPA AC	ELKVIEW	WV	KANAWHA
23	F0400	01/04/2008	GRIGORACI PATERNO & ASSOCIATES	CHARLESTON	WV	KANAWHA
24	F0401	01/11/2008	CHRISTY TRIBBLE CPA AC	ELKINS	WV	RANDOLPH
25	F0402	01/15/2008	BRADLEY & THOMAS CLOSE CPAS PLLC	BERKELEY SPRING	WV	MORGAN
26	F0403	02/01/2008	EIDE BAILLY LLP	FARGO	ND	
27	F0404	02/21/2008	US FINANCIAL GROUP OF VA CPAs LLC	RICHMOND	VA	
28	F0405	03/12/2008	PROVINCE WEBB & ASSOCIATES	PARKERSBURG	WV	WOOD
29	F0406	03/12/2008	DONALD K PRICE CPA PC	WINCHESTER	VA	
30	F0407	04/17/2008	LINDQUIST LLP	SAN RAMON	CA	
31	F0408	04/21/2008	SHARSHAN & CO	OAKDALE	PA	
32	F0409	04/29/2008	UELTZEN & COMPANY LLP	SACRAMENTO	CA	
33	F0410	05/02/2008	CAVA & BANKO PLLC	BRIDGEPORT	WV	HARRISON
34	F0411	05/09/2008	SWISHER ACCOUNTING AND TAX SERVICE PLLC	WESTON	WV	LEWIS
35	F0412	05/12/2008	FIKE CONNER AND ASSOCIATES PA	LAVALE	MD	
36	F0413	05/22/2008	LeCROY HUNTER AND COMPANY PC	NORTHPORT	AL	
37	F0414	05/27/2008	WIPFLI LLP	EAU CLAIRE	WI	

**Firm and Individual Practitioner Authorizations Approved  
For Period Beginning July 1, 2006 to June 30, 2007**

**Firm Authorizations**

	Firm No	Registration Date	Firm Name	City	State	County
1	F0271	07/01/2006	KEVIN T WORLEY CPA AC	PRINCETON	WV	MERCER
2	F0311	07/01/2006	BRUCE LAWSON PLLC	CHARLESTON	WV	KANAWHA
3	F0344	07/01/2006	RUSSELL EVANS & THOMPSON PLLC	HERNDON	VA	
4	F0351	07/01/2006	WILLIAM D CANNADY CPA PC	SAVANNAH	GA	
5	F0345	07/01/2006	SULLIVAN WEBB PLLC	HUNTINGTON	WV	CABELL
6	F0346	07/01/2006	DEMPSEY VANTREASE & FOLLIS PLLC	MURFREESBORO	TN	
7	F0347	07/01/2006	CLIFTON GUNDERSON LLP	PEORIA	IL	
8	F0348	07/01/2006	WILSON PRICE BARRANCO BLANKENSHIP BILLINGSLEY PC	MONTGOMERY	AL	
9	F0353	07/15/2006	NEARMAN MAYNARD VALLEZ CPAS & CONSULTANTS PA	MIAMI	FL	
10	F0350	08/01/2006	MALIN BERGQUIST & CO LLP	ERIE	PA	
11	F0352	08/10/2006	KELLEY GALLOWAY & CO PSC	ASHLAND	KY	
12	F0234	08/13/2006	KENDALL L DAVIS PC	HAZLEHURST	GA	
13	F0354	10/01/2006	DECKER & COMPANY PLLC	MARTINSBURG	WV	BERKELEY
14	F0355	10/02/2006	BUFFAMANTE WHIPPLE BUTTAFARO PC	OLEAN	NY	
15	F0356	10/24/2006	POTTER & CO PA	MONROE	NC	
16	F0357	11/02/2006	CAUDILL & ASSOCIATES CPAS	PORTSMOUTH	OH	
17	F0358	11/02/2006	SASLOW LUFKIN & BUGGY LLP	AVON	CT	
18	F0362	12/04/2006	MAUNZ & COMPANY PLLC	CLARKSBURG	WV	HARRISON
19	F0364	12/11/2006	SANDRA B NEELY CPA AC	LEWISBURG	WV	GREENBRIER
20	F0365	12/29/2006	ELLIOTT DAVIS LLC	GREENVILLE	SC	
21	F0367	01/02/2007	JEFFERY S HOLLIFIELD CPA PLLC	PRINCETON	WV	MERCER
22	F0368	01/18/2007	WILLIAM T GRIMM & ASSOCIATES PC	UNIONTOWN	PA	
23	F0366	01/22/2007	STEMEN MERTENS STICKLER PHILLIPS CPAs & ASSOC	COLUMBUS	OH	
24	F0341	01/30/2007	COOPER & ASSOCIATES AC	ST ALBANS	WV	KANAWHA
25	F0369	02/05/2007	AHMAD ASSOCIATES LTD PC	VIENNA	VA	
26	F0370	03/01/2007	BARBACANE THORNTON & COMPANY	WILMINGTON	DE	
27	F0372	03/05/2007	MATHENY LEPORT & PAULEY PLLC	RIPLEY	WV	JACKSON
28	F0371	03/07/2007	VIRCHOW KRAUSE & COMPANY LLP	MADISON	WI	
29	F0374	03/08/2007	CHERRY BEKAERT & HOLLAND LLP	RICHMOND	VA	
30	F0376	03/20/2007	ROTZ & STONESIFER PC	CHAMBERSBURG	PA	
31	F0378	04/25/2007	THE FENTRESS GROUP LLC	COLUMBUS	OH	

**Individual Practioner Authorizations**

	Firm No	Registration Date	Firm Name	City	State	County
1	WV004441	07/01/2006	PAINTER, ROBERT LEE, II	SUMMERSVILLE	WV	NICHOLAS
2	WV004491	07/01/2006	HERSMAN, ERIC T	RIPLEY	WV	JACKSON
3	WV000682	07/07/2006	MANN, HOWARD J.	MARTINSBURG	WV	BERKELEY
4	WV001712	08/10/2006	CLEM, JAY MICHAEL	KEYSER	WV	MINERAL
5	WV003448	09/11/2006	JONES, JOAN E.	DREXEL	NC	
6	WV003636	11/08/2006	RICE, JOHNATHAN P.	UNION	WV	MONROE
7	NR000735	01/10/2007	ARMENTROUT, LISA H.	COVINGTON	VA	

**Firm and Individual Practitioner Authorizations Approved  
For Period Beginning July 1, 2007 to June 30, 2008**

**Firm Authorizations**

	Firm No	Registration Date	Firm Name	City	State	County
1	F0269	01/29/2004	BDO SEIDMAN	GRAND RAPIDS	MI	
2	F0377	07/01/2007	BENNETT & DOBBINS PLLC	FAIRMONT	WV	MARION
3	F0380	07/01/2007	THE PERRY CPA GROUP PLLC	WHEELING	WV	OHIO
4	F0381	07/01/2007	HANNIG & ASSOCIATES PLLC	WHEELING	WV	OHIO
5	F0382	07/01/2007	SOBOL VELTUM & ASSOCIATES	PITTSBURGH	PA	
6	F0383	07/01/2007	VANCE FLOUHOUSE & GARGES PLLC	CHARLOTTE	NC	
7	F0384	07/01/2007	MOCK BOSCO & ASSOCIATES PC	CARNEGIE	PA	
8	F0385	07/26/2007	ASHER & COMPANY LTD	PHILADELPHIA	PA	
9	F0386	08/30/2007	CIUNI & PANICHI INC	CLEVELAND	OH	
10	F0387	08/07/2007	HERTZBACH & COMPANY PA	OWINGS MILLS	MD	
11	F0392	08/28/2007	SAMPSON & ASSOCIATES INC	ROCKY RIVER	OH	
12	F0393	08/24/2007	ASTORG & KORESKEI PLLC	PARKERSBURG	WV	WOOD
13	F0394	09/28/2007	FLURIE & SLICK CPA PA	HAGERSTOWN	MD	
14	F0400	01/04/2008	GRIGORACI PATERNO & ASSOCIATES	CHARLESTON	WV	KANAWHA
15	F0401	01/11/2008	CHRISTY TRIBBLE CPA AC	ELKINS	WV	RANDOLPH
16	F0402	01/15/2008	BRADLEY & THOMAS CLOSE CPAS PLLC	BERKELEY SPRINGS	WV	MORGAN
17	F0403	02/01/2008	EIDE BAILLY LLP	FARGO	ND	
18	F0407	04/17/2008	LINDQUIST LLP	SAN RAMON	CA	
19	F0408	04/21/2008	SHARSHAN & CO	OAKDALE	PA	
20	F0410	05/02/2008	CAVA & BANKO PLLC	BRIDGEPORT	WV	HARRISON
21	F0412	05/12/2008	FIKE CONNER AND ASSOCIATES PA	LAVALE	MD	
22	F0413	05/22/2008	LeCROY HUNTER AND COMPANY PC	NORTHPORT	AL	
23	F0414	05/27/2008	WIPFLI LLP	EAU CLAIRE	WI	

**Individual Practitioner Authorizations**

1	WV001420A	12/28/2007	LISA K. THORNBURG	MILTON	WV	CABELL
2	WVPA0605A	03/08/2008	ROBERT L BOORD	WHEELING	WV	OHIO



For Period Beginning July 1, 2006 to June 30, 2007

State	WV Licensee	Non-Resident Licensee	Total
Alaska	1	0	1
Alabama	4	3	7
Arizona	3	1	4
California	4	5	9
Colorado	3	1	4
Connecticut	2	4	6
DC	17	3	20
Delaware	2	1	3
Florida	21	8	29
Georgia	19	7	26
Iowa	1	0	1
Illinois	3	5	8
Indiana	2	2	4
Kansas	1	2	3
Kentucky	22	11	33
Louisiana	2	0	2
Massachusetts	3	2	5
Maryland	35	35	70
Michigan	4	5	9
Minnesota	2	5	7
Missouri	1	1	2
Mississippi	1	0	1
North Carolina	54	20	74
New Jersey	3	1	4
Nevada	1	1	2
New York	2	11	13
Ohio	66	59	125
Oklahoma	1	3	4
Oregon	0	2	2
Pennsylvania	63	136	199
South Carolina	6	2	8
Tennessee	19	3	22
Texas	14	11	25
Utah	1	1	2
Virginia	66	72	138
Washington	5	0	5
Wisconsin	0	1	1
West Virginia	1617	12	1629
<b>Total Licensees</b>	<b>2071</b>	<b>436</b>	<b>2507</b>

For Period Beginning July 1, 2006 to June 30, 2007

WV County	WV	NR	Total
Barbour	10		10
Berkeley	35	3	38
Boone	6		6
Braxton	4		4
Brooke	8		8
Cabell	148	4	152
Clay	1		1
Doddridge	1		1
Fayette	26		26
Gilmer	7		7
Grant	4		4
Greenbrier	18		18
Hampshire	6		6
Hancock	7		7
Hardy	6		6
Harrison	90		90
Jackson	12		12
Jefferson	28		28
Kanawha	515		515
Lewis	5		5
Lincoln	2		2
Logan	15		15
Marion	62		62
Marshall	7	1	8
Mason	5		5
McDowell	1		1
Mercer	57		57
Mineral	6		6
Mingo	12		12
Monongalia	113		113
Monroe	4		4
Morgan	2	1	3
Nicholas	24		24
Ohio	89	1	90
Pleasants	1		1
Pocahontas	2		2
Preston	19		19
Putnam	41		41
Raleigh	67		67
Randolph	18		18
Ritchie	2		2
Roane	3		3
Summers	2		2
Taylor	4		4
Tucker	2		2
Upshur	16		16
Wayne	3	1	4
Webster	1		1
Wetzel	7		7
Wirt	1		1
Wood	87	1	88
Wyoming	5		5
<b>Total CPAs in WV</b>	<b>1617</b>	<b>12</b>	<b>1629</b>

### Number of Licensees by County

For Period Beginning July 1, 2007 to June 30, 2008

WV County	WV Licensees	NR Licensees	Total
BARBOUR	11		11
BERKELEY	46		46
BOONE	5		5
BRAXTON	3		3
BROOKE	8		8
CABELL	148	4	152
CLAY	2		2
DODDRIDGE	1		1
FAYETTE	26		26
GILMER	5		5
GRANT	4		4
GREENBRIER	19		19
HAMPSHIRE	6		6
HANCOCK	11		11
HARDY	6		6
HARRISON	79		79
JACKSON	14		14
JEFFERSON	34		34
KANAWHA	499		499
LEWIS	9		9
LINCOLN	2		2
LOGAN	15		15
MARION	59		59
MARSHALL	11	1	12
MASON	8		8
MCDOWELL	2		2
MERCER	55		55
MINERAL	7		7
MINGO	11		11
MONONGALIA	113		113
MONROE	4		4
MORGAN	4		4
NICHOLAS	26		26
OHIO	86	1	87
PLEASANTS	2		2
POCAHONTAS	1		1
PRESTON	18		18
PUTNAM	47		47
RALEIGH	63		63
RANDOLPH	24		24
RITCHIE	2		2
ROANE	3		3
SUMMERS	4		4
TAYLOR	7		7
TUCKER	2		2
TYLER	1		1
UPSHUR	12		12
WAYNE	5		5
WETZEL	6		6
WIRT	1		1
WOOD	93		93
WYOMING	4		4
<b>Totals</b>	<b>1634</b>	<b>6</b>	<b>1640</b>

### Number of WV Licensees by State

For Period beginning July 1, 2007 to June 30, 2008

State	WV Licensees	NR Licensees	Total
Alaska	1		1
Alabama	3	4	7
Arkansas	1		1
Arizona	4	1	5
Bermuda	1		1
California	4	4	8
Colorado	3	2	5
Connecticut	1	3	4
DC	13	2	15
Delaware	1	1	2
Florida	27	6	33
Georgia	22	8	30
Iowa	1		1
Illinois	2	7	9
Indiana	2	3	5
Kansas	1	2	3
Kentucky	26	8	34
Louisiana	1		1
Massachusetts	3	1	4
Maryland	26	37	63
Michigan	4	5	9
Minnesota	2	5	7
Missouri	2	1	3
Mississippi	1		1
North Carolina	53	23	76
Nebraska	1		1
New Jersey	3	1	4
Nevada	2		2
New York	2	16	18
Ohio	60	66	126
Oklahoma	2	4	6
Oregon		1	1
Pennsylvania	62	140	202
South Carolina	9	2	11
South Dakota		1	1
Tennessee	20	5	25
Texas	14	9	23
Utah	1		1
Virginia	65	83	148
Washington	7		7
Wisconsin		2	2
West Virginia	1634	6	1640
<b>Totals</b>	<b>2087</b>	<b>459</b>	<b>2546</b>