

BOARD MEMORANDUM**January 13, 2022**

TO: All Board Members
Christopher Kaisershot, Assistant Attorney General

FROM: Charles Selcer, CPA, Board Chair

SUBJECT: JANUARY 13, 2022 BOARD MEETING MINUTES
Conducted remotely via WebEx
9:00 AM

The Board held its regularly scheduled meeting on the above-mentioned date, time and location.

- 1) **CALL TO ORDER:**
Charles Selcer, CPA, Board Chair
Charles McElroy, CPA
Godson Sowah, CPA
Gregory Steiner, CPA
Lance Radziej, CPA
Amanda Guanzini, CPA
Scott Van Binsbergen, Public Member
Alan Wilensky, Public Member (ABSENT)

OTHERS IN ATTENDANCE:
Doreen Johnson, Executive Director
Kay Weiss, Assistant Executive Director
Holly Salmela, State Program Administrator
J'Nell Nordin, OAS-I

GUESTS:
Linda Wedul, Minnesota Society of Certified Public Accountants (MNCPA)
Geno Fragnito, Minnesota Society of Certified Public Accountants (MNCPA)
Troy Olsen, Minnesota Association of Public Accountants (MAPA)

- 2) The Board met under Open Meeting Law 13D.015. A Board member was present at 85 East 7th Place, St. Paul, MN for the duration of the meeting. The public was able to participate.
- 3) APPROVAL OF THE DECEMBER 9, 2021 BOARD MEETING MINUTES
MSP: To approve the December 9, 2021 meeting minutes.
 Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Charles McElroy: Yes Greg Steiner: Yes
- 4) COMPLAINT COMMITTEE REPORT (Greg Steiner, CPA, Committee Chair)
 The Complaint Committee requests a closed session to discuss enforcement matters.
- A) **MP: To close session to address enforcement actions under Minnesota Statutes 214 (2020).**
- B) **Reopened the meeting.**
 The Board issued the following Orders:
- 1) In the Matter of Thomas William Lewis and Thomas Lewis & Associates, P.A., a Stipulation and Consent Order was issued.
 - 2) In the Matter of Nancy A. Foster, a Stipulation and Consent Order was issued.
 - 3) In the Matter of Shira Roberts, a Stipulation and Consent Order was issued.
- MP: To approve and adopt the Committee report.**
 Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Charles McElroy: Yes Greg Steiner: Yes
- 5) EXECUTIVE COMMITTEE REPORT (Charles Selcer, CPA, Board Chair)
- A) 2022 Committee Assignments (**ATTACH. 5A**)
Scott Van Binsbergen joined the meeting
- B) Employee parking subsidy: increase to \$100.00 per month.
MP: To approve.
 Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes
- 6) EXECUTIVE DIRECTOR’S REPORT (Doreen Johnson, Executive Director)
- A) Budget and Revenue report - discussed.
 - B) Minnesota Campaign Finance Board: Requirement to annually recertify statement of economic interest – Reminder to complete by January 30, 2022.
 - C) COVID policy update: remote work continues.

- D) Open appointments: CPA position is open.
- E) Applicant file review to be done remotely and instructions will be provided to the Board members.

MSP: To accept the report.

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

- 7) LAWS and RULES COMMITTEE MEETING REPORT
No committee meeting held.

- 8) CONTINUING PROFESSIONAL EDUCATION COMMITTEE MEETING REPORT
No committee meeting held.

- 9) FIRM CREDENTIALING and PEER REVIEW COMMITTEE REPORT
No committee meeting held.

- 10) UNFINISHED BUSINESS
 None

- 11) NEW BUSINESS

- A) Application for Reinstatement:

- 1) Nichelle B Marshman

MSP: To issue Reinstatement Order

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

- B) Requests for Exception:

Licensees:

- 1) Joshua Shropa: Request to waive CPE non-compliance fee.

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

- 2) Licensee B: Request for exception to CPE requirement.

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

C) Applications for Minnesota firm permit:

1) C.S Thomas PLLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

2) Wipps's Professional Accounting Services, LLC

MSP: To deny

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

3) Accurate Accounting & Tax Services, PLLC

MSP: To deny

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

4) Jensen Tax and Accounting LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

5) Cassandra Williams CPA, PLLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

6) Lane Law and CPA Services LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

7) Denise M. Tebbs CPA LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

8) Cheryl A Hawkins CPA PLLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

9) Daffin Financial LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

10) Norlin Professional Services LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

11) Hurtt Mortenson and Rygh CPA PLLP

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

12) Vogt & Nyflot LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

13) Darren Whipps CPA, LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

D) Applications for a foreign firm permit:

1) Maner Costerisan & Ellis, PC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

2) The Koza Group LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

3) RW Group, LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

E) Firm name change requests:

- 1) Hintermeister Schultz Sletmoen, PLLP to JMS CPAs, PLLP

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

- 2) Scott Reid CPAs Inc. to Scott Reid CPA Inc.

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

- 3) Robert L. Minkema, CPA, Ltd. to Michael J. Merritt, CPA, Ltd

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

- 4) Kramer and Herbst, Ltd to Herbst Tax and Accounting, Ltd

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes

Amanda Guanzini joined the meeting

- 5) McGowen, Hurst, Clark & Smith to MHCS P.C.

MSP: To approve pending receipt of Secretary of State document by February 15, 2022

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Charles McElroy: Yes Greg Steiner: Yes Scott Van Binsbergen: Yes
Amanda Guanzini: Yes

F) In Compliance with Minnesota Rule 1105.1600-550 (2019) the following firms submitted a report with a finding of “pass” and pursuant to the Delegation of Authority, the Executive Director accepted the reports:

- 1) Bauman Associates Ltd
- 2) Abbott Stringham & Lynch A Professional Accounting Firm
- 3) Ranjeet Koirala CPA PC
- 4) PricewaterhouseCoopers LLP
- 5) Michael C. Lundbohm, Ltd
- 6) Smith Schafer & Associates Ltd
- 7) Johnson Doerhoefer and Miner P.A.
- 8) Anderson Hager & Moe SC
- 9) Linzmeier Business Solutions, LLC
- 10) Mueller & Co., LLP
- 11) Charles Edward Schneider CPA

- 12) Ashland Partners & Company, LLP
- 13) Baker Tilly US, LLP
- 14) HG&K Ltd
- 15) Kinner & Company Ltd
- 16) Mahoney Ulbrich Christiansen & Russ, PA
- 17) Fairchild Maddox + Leonidas, Ltd
- 18) Mayer, Porter & Nelson, Ltd.
- 19) Boulay PLLP
- 20) BDO USA LLP
- 21) LeiningerCPA Ltd.
- 22) Oberloh & Oberloh, Ltd
- 23) Eric Fredrickson CPA
- 24) Jacobson & Bergerson PLLP
- 25) At Your Services Accounting, A.S., PLLC
- 26) Michael S. Clayton, CPA
- 27) Shilson, Goldberg, Cheung & Associates, LLP
- 28) The Moore Group, LLC
- 29) Donald A Helmer, Ltd
- 30) Scanlon, Murch & Associates, L.L.C.
- 31) TJS Deemer Dana LLP
- 32) Woodward & Associates, Inc.
- 33) Riley Martin Ltd
- 34) Hiestand, Brand, Loughran, P.A.
- 35) Wilson Tibor & Maves, Ltd

MSP: To accept Peer Review Report items: F1 – F35

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes Greg Steiner: Yes
 Amanda Guanzini: Yes Charles McElroy: Yes Scott Van Binsbergen: Yes

G) Peer Review extension request:

Jenson & Company LLC

MSP: To approve

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Amanda Guanzini: Yes Charles McElroy: Yes Greg Steiner: Yes
 Scott Van Binsbergen: Yes

H) Minnesota Association of Public Accountants (MAPA) Report Acceptance Body (RAB) annual report

MSP: To accept

Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
 Amanda Guanzini: Yes Charles McElroy: Yes Greg Steiner: Yes
 Scott Van Binsbergen: Yes

- I) Minnesota Society of CPAs (MNCPA) Report Acceptance Body (RAB) annual report
MSP: To accept
Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Amanda Guanzini: Yes Charles McElroy: Yes Greg Steiner: Yes
Scott Van Binsbergen: Yes

- J) Renewals update (FYI only)

- K) Authorization for Executive Director to attend NASBA Annual Conference for Executive Directors and Staff April 26-29, 2022.
MSP: To approve
Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Amanda Guanzini: Yes Charles McElroy: Yes Greg Steiner: Yes
Scott Van Binsbergen: Yes

- L) New Licenses Report
MSP: To approve
Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Amanda Guanzini: Yes Charles McElroy: Yes Greg Steiner: Yes
Scott Van Binsbergen: Yes

- M) Automatic revocations (**ATTACH. 11M**)
MSP: To approve
Roll call vote: Charles Selcer: Yes Godson Sowah: Yes Lance Radziej: Yes
Amanda Guanzini: Yes Charles McElroy: Yes Greg Steiner: Yes
Scott Van Binsbergen: Yes

12) PUBLIC COMMENT
(NONE)

13) ADJOURNED: 10:36 a.m.

Next Meeting: March 24, 2022 via WebEx.

2022 Committee Assignments

Executive Committee

Charles Selcer, CPA, *Chair*
Charles McElroy, CPA, *Vice Chair*
Godson Sowah, *Secretary/Treasurer*

Laws and Rules Committee

Godson Sowah, CPA, *Chair*
Lance Radziej, CPA
Amanda Guanzini, CPA

Continuing Professional Education Committee

Amanda Guanzini, CPA, *Chair*
Lance Radziej, CPA
Alan Wilensky

Firm Credential and Peer Review Committee

Charles McElroy, CPA, *Chair*
Gregory Steiner, CPA
Scott Van Binsbergen

Complaint Committee

Meets monthly on a day other than a Board meeting day
Gregory Steiner, CPA, *Chair*
Charles Selcer, CPA
Charles McElroy, CPA

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
«First» «Middle» «Last» «Suffix»
CPA Certificate No. «Licno»

ORDER FOR AUTOMATIC
REVOCATION OF CPA CERTIFICATE
Board File «File__with_»

The Minnesota Board of Accountancy is authorized pursuant to Minnesota Statutes Chapter 326A (2020) and Minnesota Rules Chapter 1105 (2019) to license, regulate, and take enforcement actions against persons who apply for or hold CPA certificates in the State of Minnesota.

Based on its records and files in this matter, the Board makes the following:

FINDINGS OF FACT

1. The CPA Certificate of «First» «Middle» «Last» expired on December 31, 2019.
2. «First» «Last» has failed to renew their CPA Certificate for more than two years after its expiration.

Based on the above findings of fact, the Board makes the following:

CONCLUSIONS OF LAW

1. Pursuant to Minn. Stat. § 326A.04, subd. 11 (2020), the CPA certificate of a person who has failed to renew their certificate for a period of more than two years shall be automatically revoked by order of the Board. The certificate holder does not have a right to a hearing before the revocation occurs. *Id.*
2. Because «First» «Last» failed to renew their license for a period of more than two years, their license is subject to automatic revocation.

NOW THEREFORE, based upon the above findings of fact and conclusions of law, the Board issues the following:

ORDER

IT IS HEREBY ORDERED that «First» «Last»'s CPA Certificate in the State of Minnesota is automatically **REVOKED** pursuant to Minn. Stat. § 326A.04, subd. 11 (2020). The revocation shall take effect immediately.

IT IS FURTHER ORDERED that the terms of this order are adopted and implemented on this 13th day of January, 2022.

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

CHARLES SELCER, CPA
BOARD CHAIR

Automatic revocation of CPA certificates pursuant to Minn. Stat. §
326A.04, subd. 11 (2020)

1.	14003	Thomas	Carl	Aarestad
2.	28836	William	Blaine	Albert
3.	16130	Amy	Sue	Allen
4.	19345	Jill	M	Altman
5.	11641	Timothy	Blake	Andersen
6.	02457	Dennis	Carl	Anderson
7.	21575	Karen	Ann	Anderson
8.	26863	Kilian	Marie	Anderson
9.	15167	Carolyn	Ann	Arend
10.	27963	Samantha	Lynn	Austin
11.	08239	Roger	Dale	Baertsch
12.	26187	Matthew	Steven	Bahe
13.	26008	Daniel	Joseph	Bain
14.	11822	Tamara	Jean	Barber
15.	17493	Randal	Peter	Bauer
16.	30811	Melissa	M.	Bauer
17.	26476	Ross	Lyle	Baumgarten
18.	31322	Stuart	Alden	Beaman
19.	25531	Jessica	Rae	Beckendorf
20.	16387	John	Charles	Berglund
21.	30513	Blake	Davin	Berquist
22.	22940	Jaime	DelMarie	Besser
23.	29323	Rebecca	Dawn	Bikfasy
24.	09651	John	Stanley	Blattner
25.	25798	Mary	Elizabeth	Bloomingtondale
26.	30505	Robert	John	Blossom Jr
27.	09329	Scott	Robert	Bocklund
28.	29396	Leonid	A	Bogdanov
29.	12094	Deidre	Gruben	Boyea
30.	10492	Margaret	Anne	Bozesky
31.	14661	Julie	Catherine	Bradfeldt
32.	30714	Kelcie	Ann	Brady
33.	18095	Connor	Drew	Bridges
34.	20570	Russell	Nathanael	Bridges
35.	28926	Aaron		Brody
36.	30673	Kevin	J.	Bruns

37.	04247	Adrienne	Strand	Buboltz
38.	08614	Gregory	J	Buechler
39.	10087	Steven	Douglas	Bunde
40.	10501	Douglas	Robert	Burns
41.	09337	Jerry	Robert	Cahill
42.	17519	Victoria	Susan	Carlin
43.	08556	Julie	Marie	Catalino
44.	02365	James	A	Cesario
45.	25089	Jenny	S	Chan
46.	08318	Elaine	Marie	Charles
47.	15627	Kenneth	Keith	Chipman
48.	17888	Shelley	Anne	Compton
49.	14432	Kelly	B	Conley
50.	14337	Mark	Allan	Conrad
51.	12049	Francis	P	Corbett
52.	29270	Maggie	Kathleen	Cox
53.	07560	Barbara	Jane	Dacloush
54.	26611	Jessie	Anne	Dahl
55.	29567	Stephanie	Lynn	Dalke
56.	31500	Karen	Elizabeth	Davenport
57.	05402	Cynthia	Louise	Day
58.	20945	Debra	Lynn	Day
59.	09687	Alfred	Richard	Dehler
60.	19098	Yin		Deng
61.	31144	Nathan	Andrew	DeRuyck
62.	29148	Lauren	Donnay	Dest
63.	12825	James	Allen	Dietsche
64.	07743	Robin	Ann	Dillon
65.	17614	Melanie	Rose	Dinham
66.	21275	Timothy	Jay	Ditlefsen
67.	17117	Kevin	P	Dolphin
68.	28644	Katherine	Evelyn	Drake
69.	14443	Justin	Bradley	Draper
70.	15232	Lois	Marcella	Drontle
71.	21502	Gerald	George	Duellman
72.	05620	Patrick	Peter	Dunleavy
73.	27730	Lacy	Marie	Dunsmore
74.	14527	Susan	Marie	Earlewine
75.	21090	Sheila	Marie	Earp
76.	27081	Michael	Douglas	Eastman
77.	25407	Jennifer	Savage	Ebersold

78.	29674	Cody	Jay	Edlund
79.	13987	David	Kent	Edson
80.	28619	Daniel	Lee	Ellwein
81.	22049	Davilynn	Ann	Erickson
82.	06802	Ellen	Gelin	Etzkin
83.	26026	Erik	Thomas	Evensen
84.	11563	Miles Edward	Anthony	Everson
85.	18454	Yu-Wei		Fan
86.	C1551	Bruce	H	Farrington
87.	28851	Jonathan	Duane	Fedder
88.	18442	Gregory	Charles	Feirn
89.	16819	John	Daniel	Feriancek
90.	18419	Richard		Fernandez
91.	30526	Caul	Joseph	Fevold
92.	08696	Bruce	Robert	Ficks
93.	07213	Mary	J	Flad
94.	05584	Patrick	Kevin	Flattery
95.	19966	Michael	Garretson	Flikke
96.	16054	Gregory	Leo	Flint
97.	26260	Seth	David	Foley
98.	05308	Jeffrey	Lee	Fox
99.	29628	Scott	Verley	Foyt
100.	30133	Calvin	Trevor	Freed
101.	30427	Sehee	Kim	Fritzel
102.	17209	Robert	John	Gaida
103.	31031	Joel	Ward	Galbreath
104.	25815	Jacob	Scott	Gale
105.	05803	Joan	Gemma	Gangl
106.	28854	Xiaolei		Gao
107.	30428	Genessis		Gastelum Lopez
108.	16829	James	Leo	Gathje
109.	11712	Jill	Ann	Geary
110.	09478	Meeghan	Sue	Gideon
111.	04253	Kenneth	C	Glaser
112.	06218	William	Joseph	Gleason
113.	30534	Sean	Thomas	Glenn
114.	26263	Levi	James	Glines
115.	07059	Richard	Melvin	Goedde
116.	28040	Leila	Parsons	Goetzke

117.	07228	Jay	D	Goldberg
118.	17568	Steven	Michael	Good
119.	24503	Amy	Melinda	Granlund
120.	28546	James	Michael	Grant
121.	26805	Maximilian		Graupner
122.	28947	Caitlin	Elizabeth	Green
123.	23882	Fadia	Lea	Greene
124.	29929	Jacob	Ryan	Greenman
125.	14866	Kimberly	Ann	Greiner
126.	05442	Gregory	Donn	Groen
127.	08718	Curtis	James	Gronholz
128.	28137	Douglas	Jeffrey	Gschneidner
129.	30954	Xintian		Gu
130.	17919	Daniel	Carter	Gutknecht
131.	06837	Daniel	Miles	Haak
132.	06816	Lawrence	Michael	Haglund
133.	21188	Jill	Diana	Hansen
134.	12102	Roy	Delos	Hanson
135.	27222	Patrick	William	Harden
136.	11736	Jeffrey	Kenneth	Harty
137.	05729	James	Raymond	Hathaway
138.	08348	Thomas	J	Hauschild
139.	09276	Michael	J	Havala
140.	02328	Thomas	Dunlap	Hays III
141.	12501	Donald	Richard	Hedquist
142.	18553	Steven	John	Hedtke
143.	15904	Jan	Elizabeth	Heidinger
144.	05731	Bruce	Alan	Helmbrecht
145.	17590	James	Michael	Hennen
146.	30906	Kody	Lee	Henning
147.	11934	John	Allen	Hermeier
148.	14983	Marita	Sue	Hickman
149.	23450	Paula	Cocchiarella	Hoitink
150.	16514	Richard	Willard	Holmberg
151.	14119	Michael	Jan	Holmdahl
152.	05572	Catherine	Elizabeth	Holtzclaw
153.	29090	Daniel	Curtis	Holz
154.	06042	Seth	Aaron	Horn
155.	31100	Weisiting		Huang
156.	30146	Michael	John	Huber
157.	30780	Kelly	Jean	Huemmer

158.	27426	Amanda	Marie	Huginin
159.	28956	Linh	Thi Thuy	Huth
160.	30320	Amy	M.	Ittner
161.	29693	Ian	James	Jackson
162.	29457	Robert	E	Jacob Jr
163.	27347	Catherine	Jean	Jaeger
164.	12127	Ronald	John	Jaynes
165.	19437	Stacy	Ann	Jelkin
166.	13330	Randall	Scott	Jenson
167.	08371	Cynthia	Diane	Jewell
168.	16117	Steven	Richard	Johnson
169.	14509	Kathleen	Ann	Jones
170.	22640	Holly	Michelle	Jorud
171.	18571	Daniel	Alfred	Juntunen
172.	22811	Bradley	Arnold	Kadue
173.	06057	William	Edward	Karsten
174.	16531	Ernest	Lynn	Kawlewski Jr.
175.	C1837	Leonard	W.	Kedrowski
176.	09301	Nicolas	Jay	Khalil
177.	12931	Stephen	Michael	Klein
178.	19160	Adam	Jerome	Koering
179.	07286	Joan	Audrey	Koller
180.	29580	Lucas	Paul	Kotilinek
181.	22086	Meghan		Kratz
182.	09422	Mark	Raymond	Krebsbach
183.	13177	Virginia	Susan	Kremer
184.	16146	Jeffrey	Gary	Kruesel
185.	31108	Jacob	Matthew	Kruse
186.	25900	Tyler	Steven	Krutzig
187.	08032	Scott	Harold	Kurtz
188.	16148	Kimberly	Talmage	Kusilek
189.	26154	Laurie	Elizabeth	Kwapick
190.	15143	Todd	Alan	Laddusaw
191.	28725	Mark	Joseph	Larson
192.	15343	Lisa	Kay	Lasota
193.	29466	Kin	Yeung	Law
194.	03536	Thomas	Richard	Lee
195.	06890	Raymond	Harris	Lee
196.	16906	Todd	David	Lee
197.	29526	Christopher	F	Lee
198.	30333	Hillary	Larissa	Lehman

199.	29878	Jill	Elizabeth	Lemke
200.	30840	Calvin	John	Leszczynski
201.	08610	Susan	Patti	Lewis
202.	20647	Craig	Paul	Lietha
203.	26156	John	Thomas	Lodde
204.	06496	Kendal Ann	Johnson	Loewen
205.	11067	Michael	George	Lohrman
206.	02791	Brian	Douglas	Lund
207.	07111	Mark	Peter	Lunseth
208.	19655	Steven	Paul	Maag
209.	05792	Bruce	Donald	Machacek
210.	17465	David	A	Marchetti
211.	06909	Jonathan	J	Marell
212.	04599	Andrew	Michael	Marine
213.	14955	Harald	Fitzgerald	Markley
214.	10688	James	Paul	Marolt
215.	23518	David	Mark	Massaglia
216.	13178	Marilyn	Kay	Matthews
217.	06912	Randall	Eugene	Mattson
218.	12556	Ronald	Leonard	Mavetz Jr
219.	30452	Christopher	Michael	McColley
220.	24735	Michael	A	McFarlane
221.	24834	Joseph	B	McGarry
222.	14959	Lucinda	Jewel	Melby
223.	16184	Bonnie	Jean	Melville
224.	20665	Erica	Lynn	Messmer
225.	14972	Marianne		Meyer
226.	03535	Sharon	Barbara	Ming
227.	28311	Jamie	Marie	Mollner
228.	29031	Igor	Andrew	Monjoseph
229.	30634	Jonathan	Daniel	Moore
230.	17311	Scot	Allen	Mork
231.	23359	Dean	Larry	Murray
232.	24719	Heidi	Tabor	Myers
233.	04755	Judith	Jean	Nassar
234.	04841	John	P	Nelson
235.	31194	Scott	A.	Nelson
236.	10186	Nancy	Jeanne	Ness
237.	10386	James	David	Ness
238.	03665	Erik	Charles	Newhouse

239.	27013	Belle Kwok Yee		Ng
240.	16341	Jill	Diane	Nielsen
241.	07322	Richard	Warren	Nilson
242.	28972	Michael	Cameron	Noel
243.	24860	Michael	Joseph	Nohner
244.	09147	Robert	James	Norman
245.	12585	Allan	Robert	Northquest
246.	28889	Joseph	Henry	Nurmi
247.	08456	Jeff	Frank	Odendahl
248.	26523	Brandon	Earl	Offord
249.	22779	Megan	Leigh	O'Hara
250.	19495	Jeffrey	Ryan	Okland
251.	26447	Michael	Robert	Olsen
252.	12217	David	J	Olson
253.	28158	Justin	Robert	Olson
254.	03567	Michael	Lee	O'Neil
255.	27746	Melissa	Marie	O'Neil
256.	29953	Kevin	James	Overholt
257.	17475	Bonnie	Braun	Padilla
258.	29954	Nicholas	K	Paidosh
259.	07748	David	C	Palma
260.	29650	Scott	Thomas	Papez
261.	31390	Sanghyeon		Park
262.	29106	Keval	V.	Patel
263.	26525	Ryan	Peter	Patrick
264.	27915	Christopher	James	Paulison
265.	30083	Andrew	James	Peden
266.	13015	Thomas	William	Pepper
267.	08989	Lynda	Jean	Perlt
268.	03161	George	Richard	Petersen
269.	04692	Gerald	J	Pohl
270.	14216	Russell	Gerald	Popp
271.	27022	Yana	Leonidovna	Prosvetov
272.	28742	Katlynne	Marlene	Provos
273.	16604	Kripa		Raguram
274.	31569	Mary	Josephine	Ratliff
275.	23363	Nikolay	Stefanov	Raykov
276.	14618	Earl	Donald	Reiland Jr
277.	28340	Jodi	D	Reinschmidt
278.	02539	James	E	Reynolds

279.	16241	Shelley	Lynae	Riach
280.	05068	Stephen	Donald	Richardson
281.	30746	Tashana	Elizabeth	Roberts
282.	23855	Alissa	Arnold	Runyon
283.	11843	Judith		Rutscher
284.	11844	Randolph	Lowell	Ryan
285.	14726	Michael	John	Ryan
286.	15010	Scott	John	Ryberg
287.	21339	Brandon	Kenneth	Rykkeli
288.	19820	Mark	Thomas	Schabert
289.	20166	Michael	Wade	Schauer
290.	28675	Mark	Raymond	Scheierl
291.	22997	Brian	R	Schilling
292.	24781	Cayla	Florence	Schluter
293.	29371	Joshua	Adam	Schuler
294.	04655	Alan	Leonard	Schwartz
295.	04987	Charles	Alexander	Schwarzhoff
296.	13862	Brett	Elliott	Scribner
297.	17009	Christi	Jean	Seelen
298.	31261	Siddharth		Sethi
299.	30273	Shilpa		Shankar
300.	03644	Michael	Bradley	Shelstad
301.	29961	John	Robert	Simonelli
302.	23278	Kathrine	Susan	Simonson
303.	27852	Kayla	Michelle	Sisler
304.	07475	Leonard	James	Sliwoski
305.	03838	Gary	Dean	Smith
306.	07381	Brian	Jon	Smith
307.	13864	David	John	Smith
308.	24956	Shay	H	Smith
309.	30482	Allison	Elizabeth	Smits
310.	29728	Jill	Kathleen	Snyder
311.	24811	Laurel	Kukura	Sorensen
312.	15526	James	J	Steffes
313.	28300	Philip	Alan	Steinweg
314.	08855	James	Lowell	Stender
315.	27139	Aaron	Thor	Stenlund
316.	23734	Tony	S	Stinar
317.	22136	Jacinta	M	Straker
318.	30099	Jacilyn	Marie	Strese
319.	18958	Laura	Marie	Strong

320.	06616	Iris	C	Stuart
321.	24057	Jade	Monique Vidal	Stull
322.	16287	Ann	Marie	Sultany
323.	10803	John	Lowell	Sundman
324.	06267	Sunita		Suri
325.	27144	Thomas	Joseph	Svendsen
326.	03710	Mark	Rowland	Swenson
327.	24788	Anthony	Thomas	Swierczek
328.	03353	Jeff	N	Tetrick
329.	19924	Gregory	Paul	Thiessen
330.	17460	Jack	Steven	Thompson
331.	29223	Tess	Erikka	Thompson
332.	30879	Jacob	Robert	Thornberg
333.	30880	Cody	Dean	Tibbetts
334.	25852	Eric	S	Titze
335.	20116	Matthew	Paul	Trok
336.	22139	Brenda	S	Trok
337.	14270	Michael	Roger	Troska
338.	11960	Thomas	Jacob	Tschetter
339.	06177	Jim	Paul	Tuhkanen
340.	14670	Kurt	Sander	Tureson
341.	11578	Scott	Owen	Turnbull
342.	07402	Gerald	David	Underwood
343.	28107	Stephanie	Anindya	Utomo Go
344.	28688	Keith	Matthew	Van Sloun
345.	17770	Bradley	Stephen	Vaudrey
346.	04780	William	James	Vogler
347.	15483	Tamara	Kay	Voss
348.	08352	Wanda	Jo	Wagner
349.	26172	Whitney	Blake	Walden
350.	31137	Jenna	Marie	Walleser
351.	23890	Christine	M	Walsten
352.	29120	Yingting		Wang
353.	08548	Colleen	Carol	Warnemunde
354.	22457	Zackery	Adam	Weber
355.	07836	N	Jack	Wegmann
356.	19836	Andrew	Ross	Weinstein
357.	12339	Dean	Paul	Weisbeck
358.	09527	Gerald	M	Weiser
359.	30194	Matthew	George	Weller

360.	10904	Thomas	Harold	Wente
361.	22590	Timothy	A	Werning
362.	22878	Kelly	Mane	Werning
363.	03551	John	Donald	West
364.	12342	Diana	Lynn	White
365.	21574	William	Donald	Willhite
366.	28911	Taylor	Allen	Williamson
367.	19264	Michael	Francis	Willis
368.	31354	Sean	Richard	Wilson
369.	09436	Trudi	Louise	Winek
370.	11971	Nancy	Brauchle	Winter
371.	20412	Patricia	Suzanne	Winter
372.	28352	Lloyd	A.	Wishon
373.	27489	Kyle	Andrew	Woiwood
374.	12653	Diane	Marie	Wold
375.	07045	Brian	Hugo	Wolf
376.	29386	Jessica	Lynn	Wood
377.	07772	Elaine	Marie	Wyatt
378.	03749	Bernard	George	Yasgar
379.	23566	Kristin	Amber	Yost
380.	18708	Zunhua	Jeffrey	Yuan
381.	25158	Shannon	Robin	Ziebart
382.	17480	David	Brian	Zuraff