

# The Board Report

OFFICIAL PUBLICATION OF THE MINNESOTA BOARD OF ACCOUNTANCY

Fall 2007

## Special Enforcement Issue

### Message from the Board Chair Robert Hyde, CPA



The Board of Accountancy has posted on its website ([www.boa.state.mn.us](http://www.boa.state.mn.us)) its legislative and rule proposals for 2008. The Board would welcome your comments on these proposals either in writing or at its Legislative/Rules Forum which is scheduled to be held on November 16, 2007 from 8:00 AM to 11:00 AM at the Board office. If you are interested in attending the Forum, please call the Board office to reserve space. The Board is still accepting comments until November 6, 2007 relating to its "Request for Comments" which was published in the State Register on September 4, 2007.

This special issue of *The Board Report* focuses on enforcement actions taken by the Board from April through August 2007.

#### Board Contact Information

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[www.boa.state.mn.us](http://www.boa.state.mn.us)

#### Board Members

Robert J. Hyde, CPA  
*Board Chair*

Neil Lapidus, CPA  
*Vice Chair*

Ramanik Shah, CPA  
*Secretary/Treasurer*

Robin Engelson  
*Public Member*

Becky Keran, CPA

Kate Mooney, CPA

Melodie Rose, J.D.  
*Public Member*

Robert Saunders, CPA

Mike Vekich, CPA

#### Board Staff

Doreen Frost

Steve Renville

Vicky Oehrlein

Bev Carey

Jamie Meyer

Holly Salmela

Greg Huwe

#### Term Expiration

January 2011

January 2008

January 2010

January 2011

January 2008

January 2008

January 2011

January 2011

January 2009

#### Contact Information

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*Assistant Attorney General*  
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# Disciplinary

*Disclaimer: Every effort has been made to ensure that the following enforcement information is correct; however, this information should not be relied upon without verification from the Board office. It should be noted that the names of companies and individuals listed may be similar to the names of parties who have not had enforcement actions taken against them. Disciplinary orders are public data and copies may be obtained by contacting the Board office.*

## **April 27, 2007**

Robert E. Armour, Certificate No. 21024 - File opened per October 20, 2006 CPE Committee recommendation. Respondent's active certificate expired December 31, 2005. Respondent did not engage in activities or hold out. Respondent failed to complete 120 hours of mandatory CPE for the years ended June 30, 2004, 2005 and 2006. Respondent failed to reply to communications from the Board. Respondent's certificate is censured and reprimanded. Respondent paid a \$250 civil penalty, \$95 in certificate renewal fees and \$175 in CPE noncompliance fees. Respondent agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce. Respondent's failure to comply with the requirements specified above shall be a violation of the Board's order and shall result in the automatic suspension of his certificate.

Bruce D. Keller PC, Firm Permit No. 01225 - File opened per July 21, 2006 Firm Credential and Quality Review (FCQR) Committee recommendation. Respondent's permit expired on December 31, 2005. The Respondent failed to renew and engaged in activities requiring an active permit and held out. Respondent failed to submit the required quality review reports due March 31, 2006. Respondent's permit is censured and reprimanded. Respondent paid a \$500 civil penalty. Respondent shall provide a copy of a signed engagement letter with a reviewer to conduct a quality review of the Respondent's practice for the year ended December 31, 2004, and by April 30, 2007, shall provide the Board with a copy of the report issued as a result of that review. Respondent agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce and failure to comply with the requirements specified above shall be a violation of the Board's order and shall result in the automatic suspension of the permit.

Heidi L. Kain, Certificate No. 23469 - File opened per October 20, 2006 Exam and Credentialing Committee (ECC) recommendation. Respondent failed to obtain an active certificate as required by Minnesota Rules. The Respondent applied for an active certificate seven months after the required date. Respondent's certifi-

cate is censured and reprimanded. Respondent paid a \$250 civil penalty. Respondent shall maintain an active certificate so long as the Respondent engages in activities requiring an active certificate, and Respondent agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce.

Loren Nathaniel Krokowski, Certificate No. 23697 - File opened per January 22, 2007 ECC recommendation. Respondent's application for an active certificate was received by the Board three months and twenty days after the required date. Respondent violated Minnesota Statutes 326A.08, Subdivision 5 (2006) and Minnesota Rules 1105.2500, Subpart D (2) (2006). Respondent's certificate is censured and reprimanded. The Respondent paid a \$250 civil penalty. Respondent shall maintain an active certificate so long as the Respondent engages in activities requiring an active certificate, and Respondent agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce.

Eldon Louis Marier, Certificate No. 08432 - File opened per January 22, 2007 CPE Committee recommendation. Respondent failed to comply with the Board's continuing professional education rules by failing to substantiate mandatory continuing professional education during the years ended June 30, 2003 and June 30, 2004. Respondent's certificate is censured and reprimanded. Respondent paid a \$250 civil penalty and \$1,150 in CPE noncompliance fees. Respondent agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce. Respondent's failure to comply with the requirements shall be a violation of the Board's Order and shall result in the automatic suspension of the Respondent's certificate.

Julie R. McClure, Certificate No. 23764 - File opened per February 26, 2007 ECC recommendation. Respondent's application for an active certificate was received by the Board four months and eight days after the required date. Respondent's certificate is censured and reprimanded. The Respondent paid a \$250 civil penalty. Respondent shall maintain an active certificate so long as the Respondent engages in activities requiring an active certificate, and Respondent agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce.

Alex M. Pflapsen, Certificate No. 23769 - File opened per February 26, 2007 ECC recommendation. Respondent's application for an active certificate was

# A c t i o n s

received by the Board five months and four days after the required date. Respondent violated Minnesota Statutes 326A.08, Subdivision 5 (2006) and Minnesota Rules 1105.2500, Subpart D (2) (2006). Respondent's certificate is censured and reprimanded. The Respondent paid a \$250 civil penalty. Respondent shall maintain an active certificate so long as the Respondent engages in activities requiring an active certificate, and Respondent agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce.

Jann Danelle Ramlo, Certificate No. 23708 - File opened per January 22, 2007 ECC recommendation. Respondent's application for an active certificate was received by the Board one month and twenty days after the required date. Respondent's certificate is censured and reprimanded. The Respondent paid a \$250 civil penalty. Respondent shall maintain an active certificate so long as the Respondent engages in activities requiring an active certificate, and Respondent agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce.

Saliterman Ries and Almquist Ltd., Firm Permit No. 01385 - File opened per July 21, 2006 FCQR Committee recommendation. Respondent failed to submit the required quality review reports due March 31, 2006, and Respondent failed to reply to communications from the Board. Respondent's firm permit is censured and reprimanded. Respondent paid a \$500 civil penalty. Respondent agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce. Respondent's failure to comply with the requirements specified above shall be a violation of the Board's Order and shall result in the automatic suspension of the Respondent's firm permit.

Ryan F. Van De Wynkel, Certificate No. 23778 - File opened per February 26, 2007 ECC recommendation. Respondent's application for an active certificate was received by the Board four months and eight days after the required date. Respondent's certificate is censured and reprimanded. The Respondent paid a \$250 civil penalty. Respondent shall maintain an active certificate so long as the Respondent engages in activities requiring an active certificate, and Respondent agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce.

Jeffrey J. Zahn, Certificate No. 11545 - Mr. Zahn contacted the Board via e-message, requesting reinstatement

of inactive certificate. Respondent's inactive certificate expired on December 31, 2002. Respondent did not engage in activities requiring an active certificate during the period of non-renewal, and Respondent failed to reply to communications from the Board. Respondent's certificate is censured and reprimanded. The Respondent paid a \$250 civil penalty and \$320 in certificate renewal fees. Respondent agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce.

Lisa Marie Beltz, Certificate No. 18493 - File opened per October 20, 2006 CPE Committee. Respondent's active certificate expired on December 31, 2005. Respondent did not engage in activities or hold out to the public as a CPA. Respondent failed to complete 120 hours of mandatory CPE for the years ended June 30, 2004, 2005 and 2006. Respondent failed to reply to communications from the Board. Respondent was absent from the December 1, 2006, Complaint Committee conference and the Administrative Law Judge (ALJ) prehearing conference of February 26, 2007. The ALJ recommendation was received on March 21, 2007. Respondent's CPA certificate is Revoked effective immediately. Respondent shall immediately surrender her certificate to the Board office and shall not practice public accounting in any manner in the State of Minnesota.

William George Samarzia, Certificate No. 03031 - File opened per July 21, 2006 CPE Committee. Respondent failed to comply with the Board's continuing professional education rules by failing to complete 120 hours of mandatory continuing professional education during the years ended June 30, 2003, 2004 and 2005. Respondent violated Minnesota Statutes 326A.04 (2006) and Minnesota Rules 1105.3000, 1105.5600, 1105.7800 (2006). Respondent's CPA certificate is Revoked effective immediately. Respondent shall immediately surrender his certificate to the Board office and shall not practice public accounting in any manner in the State of Minnesota.

## May 18, 2007

Michael D. Juenemann, CPA, Certificate No. and Firm Permit No. 07655 - Case opened per May 5, 2006 Complaint Committee recommendation. Mr. Juenemann's active certificate expired on December 31, 2004. Respondent failed to renew his certificate and engaged in activities requiring an active certificate and held out to the public as a certified public accountant. Respondent failed to comply with the Board's CPE rules by failing to complete 120 hours of

# *D i s c i p l i n a r y*

mandatory CPE during the years ended June 30, 2003, 2004, 2005 and 2006. Respondent's Sole Proprietorship failed to submit the required quality review reports due March 31, 2006. Respondent failed to obtain a valid firm permit during 2005 through the present and during that period the firm engaged in activities which required such a permit. Respondent violated Minnesota Statutes 326A.04, 326A.05 & 326A.10 and Minnesota Rules 1105.2500, 1105.3000, 1105.4300, 1105.4500 - 1105.5600, 1105.7800. Respondent's certificate and Sole Proprietor firm permit are censured & reprimanded. The Respondent paid a \$2,000 civil penalty, \$235 in certificate renewal fees, \$205 in permit renewal fees and \$1,350 in CPE fees. The Respondent was required to successfully complete and report 160 hours of CPE by December 31, 2006, and provide a quality review report by June 30, 2007, and shall not engage in activities requiring a firm permit or hold out as a CPA firm.

Certificates revoked pursuant to Minnesota Statutes 326A.04, Subdivision 11 (2006); failure to renew for more than two years:

05142 Kyung Wha Choi  
05526 David Carl Carlson  
05528 Steven John Cremer  
05530 John A Delahanty  
05532 Vickie Ellen Dirks  
05534 Kenneth Eugene Fishwick  
05541 James Robert Ingman  
05542 Sandra Ameila Isaaman  
05548 Patricia Ann Leroy  
05551 James Patrick McSherry  
05552 Scott Leonard Manthei  
05555 Kristine Anne Mayer  
05561 Scott Arlen Nord  
05565 David Bernard Rohde  
05566 Richard Jerome Schwab

05624 Michael Robert Held  
05636 Deborah Kay Schramm  
05644 James Lawrence Walker  
05647 Scott Curtis Aabye  
05662 Robert Paul Beam  
05704 Mary E Erickson  
05705 Daniel G Eitrheim  
05708 Douglas E Ernst  
05709 James Lawrence Feldkamp  
05710 James Allen Fosen  
05732 Jon Alderic Huard  
05735 Mary Ann Jackson  
05739 Mark Gregg Herreid  
05769 Robert William Komula  
05778 Michael Gerald Landreville  
05782 Steven Scott Larson  
05787 David Glenn Lidvall  
05795 Stanley Lloyd Mallette  
05799 Mary Ellen Marolt  
05802 Ruth Anne Martin  
05812 Jack James Menzel  
05850 Daniel John Reuss  
05925 Michele Williams-Abbott  
05937 Michael Edward Western  
05962 Vincent Michael Accardo  
05975 Diana L Beck  
05981 Gregory M Braun  
05992 Karen M Cline  
05999 Bonnie K Delaney  
06003 Karen J Dulak  
06007 Joann Rachel Erickson  
06009 Nancy S Evertz  
06013 Leslie Howren Fenton  
06017 Donald Lynn Fox  
06049 Steven John Joerg  
06056 Michael Joseph Karpen  
06069 Paul Douglas Kralovec  
06074 Douglas Herbert Lanner  
06075 Cheryl Ann Lanoye  
06077 David Alan Larson  
06082 David William Linton  
06083 Kathleen Marie Love  
06086 Jane Helen McCrossan  
06105 Carol Marie Naumann  
06107 Virginia Kay Nelson  
06113 Jane Marie Radel  
06115 Toni Marion Osojnicky  
06121 John Earl Panning

06128 Mark Roger Pitsenbarger  
06135 Frank Lewis Racek  
06147 Kenneth Mark Schaefer  
06153 Charles Sen Shiue  
06156 Leonard James Sojka  
06160 Stephen Winter Sinner  
06166 Kathryn Alice Sullivan  
06205 William C Barker  
06223 Harry Allan Hammerly  
06232 Mark James Kocheuar  
06234 Dennis Ray Lassila  
06240 Terry Arthur Lynner  
06241 Brennan T. Malanaphy  
06257 Greta Ann Price  
06260 Scott Bruce Samsky  
06262 Rebecca Carol Lundberg  
06272 Karen Joyce Tollefson  
06273 Gary Neil Tykeson  
06274 Donald Carl Wind  
06343 Randal Lee Van Zee  
06345 Thomas J Boyer  
06347 Thomas Myron Ferriman  
06354 Susan Jean Fahland-Martin  
06358 Renee Dawn Sailer  
06359 Larry Dwayne Stromberg  
06376 Catherine Ann Carlson  
06378 Viki Ann Grosshans  
06382 Sandra Kay Lemke  
06385 Joani Lea Smith  
06416 Jeffrey S Bump  
06419 David V Carlson  
06425 Thomas Richard Clancy  
06429 Patrick James Crowley  
06433 John M Dignan  
06436 Gerald Steven Dodd  
06438 Valerie Jean Drown  
06442 Leslie D Eckstat  
06443 Michael J Eagan  
06447 Ann R Engelhardt  
06518 Steven Edward Larson  
06519 Michael James Lauesen  
06531 Debra Hua Lu  
06552 James Arthur Mortensen  
06556 Cary Musech  
06559 Jean Marie Nevala  
06570 James Robert Peterson  
06577 Alan David Polsky  
06600 Carl Frederic Schwartz

# A c t i o n s

06605	Robert George Siekert	07060	George Richard Haun	07405	Anne Louise Vetter
06623	Keith Allen Ulstad	07062	Clayton Theodore Johnson	07406	Robert James Vindedahl
06627	Mark R. Vanden Heuvel	07063	Richard William Kaluza	07416	David Galen Werpy
06644	Darlene Marie Wagner	07131	Susan Jo Abrahamson	07426	Kirk John Zimmer
06657	Michael Patrick Hicks	07145	Bradley Glenn Bixby	07429	Charles Michael Crimmins
06661	Susan Minasian Proctor	07152	Jeffrey Clayton Anderson	07430	Steven Kim Jensen
06664	Orlan David Thorbeck	07153	Roy Roland Anderson	07431	David Nicholas Kozitza
06710	Donald J Bouma	07157	Mary Catherine Bealka	07432	Lee Paul Newman
06712	Ronald Lee Hanson	07159	Kevin Dean Benson	07449	John Ernest Petroskey
06722	Lori Jo Anderson	07167	Terrance J Borreson	07492	William Lee Varner
06732	Robert Wayne Beel	07172	Sam E Bruce	07508	Cindy Jean Anderson
06737	Jeffrey Allen Benson	07181	Daniel G Christensen	07514	Laura Catherine Appleby
06740	Joyce Ellen Berg	07182	Judith Ann Clare	07516	Diane Donna Archer
06752	Mary F Courey	07183	James W Cochran	07541	Scott R Buckman
06759	James E Bruner	07192	Cheryl K Danner	07564	Sarah B Delaney
06763	Patrick J Burns	07197	Cheryl Ann Drahos	07565	Daniel T Dennehy
06766	Theresa A Cahill	07217	Heidi Lynn Frerichs	07569	Judith A Disher
06771	Rebecca Lynn Carrier	07219	Janice Rose Frigon	07579	Lisa M Ellram
06773	John L Choiniere	07225	Brian Paul Gilman	07582	John Robert Estall
06775	Donna R Cole	07227	Dana Jeanne Goergen	07592	Rodney Mark Fostner
06776	James Alexander Conto	07231	David Wesley Grage	07595	Steven John Frank
06779	Gary C Dahle	07233	John Charles Granlund	07612	Steve Lee Halverson
06784	Beverly P Dirksen	07238	Christian RC Hafstead	07646	Julie Ann Johnson
06790	Michele Ann Donovan	07246	Adam Edinmore Heard	07648	Julie Nadine Johnston
06794	Pamela A Eickenberg	07247	Marcia Lynne Heigl	07665	James Alan Kimble
06798	Vincent S Emmanuele	07248	Christine Florence Heim	07674	Daniel Lee Kraus
06849	Jane Lavon Hoyum	07256	Robert Scott Hutson	07681	Timothy William Kuck
06860	Mary Jo Johnson	07259	Renee Ann Jacoby	07685	Debra Slama Larsen
06873	Bart John Kocha	07270	Philip Keeney	07686	James Roy Larsen
06892	Kit Patrick Leslie	07284	James Paul Lehman	07690	Paul Lawrence Lemmons
06917	Beth Ellen Miller	07308	Bradley Robert Mongrain	07695	Beverly Ann Lexvold
06918	Michael Allen Miller	07310	Shariq Mukhtar	07713	Steven Woodson Miller
06920	Victor Mike Modic	07321	Sean Patrick Nicholson	07721	William Roy Mordaunt
06930	Joan Musielewicz	07325	Robert James Novak	07722	Sharon Louise Mueller
06931	John Jay Mutschler	07327	Julie Ann Offerdahl	07736	Patti Marie Noyed
06932	Loren Roger Nelson	07329	Mark Brian Olien	07740	Shawn Jeffery O'Keefe
06963	Jeffrey David Peiffer	07334	Keith Donald Palesh	07744	Wayne Paul Olson
06970	Ann Katherine Price	07338	Paula Margaret Peters	07753	Nancy Ann Peterson
06981	Randall David Sampson	07341	Bonny Edward Phillips	07770	Genevieve Mary Rebisz
06982	Victoria Ann Sandberg	07346	Mary Kathleen Quigg	07781	Laurie Jean Sampson
06988	Janet Renee Schneider	07355	Margie Kay Roehl	07783	John Edward Savage
06990	Jean Louise Schoenfeldt	07362	Gerald Joseph Rudolph	07785	David Charles Schept
06993	Nancy Elizabeth Dodd	07375	James Wallace Siewert	07790	Mary Elizabeth Schluender
06997	Daniel Raymond Shuda	07378	Pamela Marie Sirek	07803	Teresa Gerth Skiba
07003	Ann Marie Sorenson	07380	Debra Lynn Skoog	07804	Ferd Wilson Skud
07022	George Azmy Vausher	07387	David Edward Stephens	07822	Lester Charles Thompson
07039	Darryl Herbert Wicklund	07388	Alan Albert Straka	07826	Doris Kay Loes
07040	Jerry Lee Williams	07400	Kevin Merrill Tomte	07835	Michael John Webster

*continued on page 6*

# *D i s c i p l i n a r y*

07839	Barbara Lynne Wendt	08273	Beth Ann Carlson	08761	Paul Herman Laufer
07847	Valorie Jean Winkelhake	08275	Linda S Carolon-Taddonio	08788	Robert John Miller
07878	Stephen C Curren	08289	Sandra L Darlington	08793	Richard Lee Mortensen
07879	Lane Alan Daley	08305	David Lee Dunning	08797	Michael Lee Nispel
07906	Vicki Jane Aanerud	08307	Leon Harry Eichten	08799	James Michael O'Keefe
07911	John Richard Anderson	08326	Jay Robert Ganske	08801	Pamela M. Wendt Olson
07923	Robert Michael Belker	08332	Kathleen Marie Gohman	08805	Gregory Paul Ostrowski
07935	Mary Ellen Rene Borchard	08339	Jayne Carol Hammes	08813	Carol Elaine Perry
07947	Kent Donald Caulfield	08340	Kyle Michael Hansen	08818	Colleen Marie Reinert
07950	Ted T Christianson	08356	Edward Joseph Hengel	08824	Ian Patrick Rodricks
07954	Gary George Cotter	08359	Randy Gordon Herman	08825	Rebecca Anne Rogers
07964	Maureen May Dolan	08363	Georgiann L.Holmquist	08828	Philip Bernard Ryan
07976	Donald Allen Finllyson	08369	Kimberly A. Jacobson	08833	Cathy A Sardelli
07982	Michael Jay Frey	08379	Russell Phillip Jubert	08834	Anna Marie Schaefer
07993	Linda Elizabeth Hartman	08385	Lynn Marie Kauffman	08837	Peter Thomas Schouweiler
07994	Jeffrey Charles Hassing	08410	Larry Lee Lair	08840	David Ray Sellers
07997	Susan Marie Haug	08412	David Louis Laramee	08841	Jon Joseph Selmecki
07998	Charles Joseph Hayes	08422	Karen Beth Linnard	08846	Mary Jane Sinclair
08001	Sandra Marie Hilck	08427	Paul Robert Lyons	08847	James Emory Sipple
08003	Cheryl Jean Howard	08431	Steven James Mann	08850	Kenneth Lawrence Slate
08007	Carol Lee Johnson	08434	Brian William Mattson	08870	Anne Karen Vestol
08010	Jill Ann Johnson	08461	Thomas Edward Oram	08872	Deborah Ann Voissem
08017	John William Kind	08462	Robin Sue Orloff	08876	Daniel Lee Walker
08028	Corrine Kay Kroehler	08463	Thomas Roger Ormand	08894	John Charles Garwood
08037	Roger Wayne Langseth	08470	Wanda Marie Philippi	08901	Joanne Dorrine Martenson
08046	Betsy Jane Loushin	08476	Lyle Ernest Raveling	08934	Sharon Ann Stephani
08060	Craig Eugene Moen	08482	Brenda Ann Ripley	08965	Robert Dale Anderson
08061	Susan Lynn Moffatt	08512	Robert M Simon	08966	Joanne Angier
08065	Gerald Dean Mrnak	08518	Christopher Brian Stang	08976	Lori A Barker
08087	Melinda Kay Pederson	08520	Michael Adam Stanzak	08979	Julie Ann Beck
08095	Gary Wayne Quam	08530	David Joseph Thornton	08987	David Glen Bergstrom
08099	Scott James Robertson	08561	William Frederi Yaucey	08997	Michael T Brandtmeier
08112	Pia Ellen Schutt	08646	Clark Bruce Anderson	08999	Gary John Bungert
08142	Kimberly Jean Swanson	08651	Craig Eugene Bardsley	09009	Dean F Czarnetzki
08143	Larry Robert Swanson	08667	Gail L Carey	09023	Jeffrey D Erickson
08152	James Arnold Thomas	08675	Thomas E. Cooperman	09026	Bryan Luther Evans
08153	Howard Alan Thompson	08702	Richard Lee Folwick	09027	Debra K Felgen
08161	Alene Kay Walker	08709	Jean Marie Geurts	09031	Michael Francis Finley
08164	Philip Christian Wentzel	08719	Michael Jerome Haefliger	09033	Michelle Lynn Flood
08165	Troy Thomas Wessman	08720	Carleen Ruth Haggerty	09044	Joy Ann Ginder
08166	Edward Peter Wicker	08727	Mark David Hennes	09045	Craig Randall Glaunert
08177	Paul Robert Zeller	08729	Marian Diane Hietikko	09056	Ildiko Agnes Gyorky
08179	Claudia Marie Zweber	08733	Randall James Horning	09071	Katherine Ann Holtz
08237	Stephen Michael Anderson	08734	Barbara Jean Hurd	09073	Lynn Suzanne Huss
08255	Mark A Biersmith	08735	Richard J Hurley	09074	Jill Marie Hutson
08258	Diane R Bjordahl	08742	Brenda Kaye Jones	09106	Robert Lloyd Leeper
08262	Denise Rae Braun	08747	Greg Alan Keller	09111	Vincent David Louwagie
08269	Kevin Allen Call	08748	Mikyung Kim	09112	James Michael Mahoney

# A c t i o n s

09115	Carol Jean Marefka	09466	Mark Francis Noack	09868	Lisa Kay Risser
09149	Chris Avery Nystrom	09467	Paul Edward Noyes	09873	Susan M. Rosenberger
09157	Sandra Sue Olson	09474	Renee Arlene Paulat	09876	Susan Marie Roth
09159	Charles Warren Ott	09488	Karen Ellen Salmela	09879	Mike Alan Russell
09165	Cynthia Ann Pickard	09514	Todd Edward Tyler	09887	Gary Francis Schauer
09168	Anne Patrice Pollard	09539	Lisa Renee Hillesheim	09890	Sandra Ann Schuppel
09170	Amy Ruth Pratt	09543	Patrick Steven Scott	09892	Mark Alan Scott
09172	John Alan Przybylski	09570	Paul Gregory Kaus	09894	Andrew Bruce Shillock
09182	John Arthur Schaefer	09573	Kenneth Richard Larsen	09896	William John Simmer
09194	Glenda Jean Sime	09575	Mark Thomas Meyer	09898	Gary Walter Simons
09196	Susan Lynn Snodgrass	09578	John Coleman Scholz	09903	Paul Joseph Smith
09199	Calvin Frederick Sprain	09580	Therese Lynn Wachtler	09906	Darlene Joyce Sondergaard
09204	Robert John Stewart	09601	Matthew Martin Allen	09908	Robert Mark Speeter
09220	Steven Allan Tufte	09602	Ann Margret Leise	09911	Dena Rosen Stout
09230	Larry Joseph Voss	09636	Michele Renee Bachand	09915	Chandra Subramaniam
09244	James Allen Wiig	09637	Kathleen Marie Backes	09916	Lee Stephen Surma
09247	Lisa Nan Wolf	09639	Karlton Irving Bakke	09924	Mary Patricia Thompson
09249	Douglas Eugene Yahnke	09642	Paula K Beauchamp	09940	James Lynn Vansickle
09252	Mark Alan Ytzen	09643	Jeffrey William Bell	09944	Paul Louis Vogel
09268	Ann Goedken	09644	Randall Scott Benson	09952	Rebecca Jane Widmer
09283	Lee Allen Eide	09666	Joseph Michael Cantlin	09965	Debra Jo Boyer
09284	Mark Steven Lindgren	09668	David William Carlson	09966	Susan Marie Burke
09302	Loren James Abrahamson	09682	Anne Patricia Davidson	09968	Elizabeth Bond Exline
09305	Robert Bruce Alf	09703	Hani Ali Farhat	09970	Timothy Wayne Krenz
09316	Richard Asiamah	09708	Jean Michelle Fitterer	10015	Michael John Wildes
09325	Wendy C. Biersdorff	09724	Scott Michael Goldman	10047	Jeffrey Scott Ackley
09327	Tamra Dawn Blackledge	09726	Brent James Gray	10055	Penny Louise Anderson
09332	Kate Gorman Boyle	09730	Lisa Marie Grimsrud	10058	Susan Michelle Antol
09341	Vipa Chiraprut	09734	Jill Marie Gustafson	10063	Cynthia Marie Baune
09343	Carol L Collins	09740	Susan Rene Hanten	10064	Linda Marie Beaupre
09356	David Lawrence Donlin	09748	Jay Allen Hesby	10065	Allan Jerome Beckel
09358	Terry Lynn Enerson	09755	Brenda Carol Jackson	10071	Robert Lewis Berg
09361	David Brian Factor	09757	Cindy Jean Johnson	10075	Russell James Bertsch
09362	Robert Louise Fallgren	09760	Restor Emanuel Johnson	10077	Janel M Bloch
09366	Gregory James Franz	09772	Michael Peter Koehl	10097	David Joseph Carufel
09377	William Hillel Gotlieb	09777	Todd William Kowalke	10102	Cheryl Ann Christenson
09399	Paul Joseph Husa	09790	Harold King Larson	10103	William John Conroy
09404	Annette Louise Johnson	09798	Kelley Michelle Lindes	10118	Joan Lynn Donaldson
09407	Jenelle Ann Johnson	09811	Susan McGreevy Kildahl	10123	Frederick Eugene Edstrom
09411	John Bernard Kelly	09815	Tara Ann Mickelson	10124	Dennis Duane Erickson
09428	Matthew Derrek Larson	09832	Molly Ann O'Brien	10130	Thomas Michael Flynn
09434	Wendy Marie Lerach	09835	Stuart Arlyn Oftelie	10144	Teresa Marie Gorton
09435	Peter Anthony Ley	09841	Kristin Rae Osdoba	10151	Bradley James Halberstadt
09445	Gary Paul Markowski	09843	Nancy Fern Ostlund	10172	Timothy Ross Jacobson
09451	Mark Joseph McElligott	09846	Adam Peter Parten	10176	Julie Kay Johnson
09455	Michael A Mertely	09847	Karen Jean Partridge	10183	William Robert Kenny
09460	Nora Joanne Moore	09848	Amy Jo Paton	10192	Susan Mary-Kelly Kottom
09464	Nancy Ann Nelson	09851	Gerard F Paul	10193	Karen Jean Kramer

*continued on page 8*

# *D i s c i p l i n a r y*

10194	Kevin Lynn Krause	10577	Felisa Jo Glenn	10961	Virginia Anne Lorang
10198	Jill Lavon Lammer	10579	Richard Donald Goeden	10963	William John Eickhoff
10202	Charles Joseph Lawrence	10581	Maitri Kj Goonewardena	10978	Philip Wayne Foster
10206	Jennifer Ann Lewelling	10590	Thomas Kelly Haglund	10984	David L Garin
10215	Theodore G. Madden	10602	Angela Joan Haws	10992	Gerald Wayne Griffin
10221	Stephen Scott Massaro	10603	Susan Elizabeth Heaton	11003	Carlene Ann Held
10225	Brian Timothy McQuillan	10606	David Charles Henderson	11007	Robert Milan Hiben
10229	Michael William Meyers	10607	Gwen Marie Hennessey	11008	Pamela Kay Hiller
10231	Robin Marie Montepitet	10623	Mark Jeffrey Isaacson	11014	Christopher John Hupp
10234	Stephen Patrick Morgan	10634	Scott William Johnson	11027	Janice Lynne Jones
10235	Patricia Lynn Mosbrooker	10637	Thomas Albert Johnson	11030	Jane Ann Kaiser
10241	Lloyd Clarence Nelson	10646	Robert John Klehr	11031	Beth Anne Karsjens
10248	James Gerard Oehrlein	10665	Keith Courtney Lawrence	11032	Deborah M Kaufhold
10251	Lesa Caroline Olson	10669	David Allen Leick	11033	David Wayne Kaul
10252	Rebecca Jo Olson	10671	Dawn Elizabeth Lembcke	11036	Janeen Denise Keller
10254	Teresa Lynn Page	10674	Kimberly Ann Leppanen	11037	Lori Jane Keller
10259	Paul Roland Pepper	10675	Harriet M Liedtke	11041	Paul Louis Kirst
10263	John Frederick Petersen	10676	Eileen Sarah Lindahl	11044	Mark Ambrose Kloeckner
10307	Jerome Mark Stoffel	10678	Dale Tony Loomer	11061	Robert Gavin Leach
10309	Lisa Lynn Stopfer	10689	Valerie Mae Marshall	11073	David Scott Magee
10310	Jennifer Eoline Storck	10696	Elizabeth Irene McGee	11094	Linda Velicer Ollerman
10318	Loren Robert Thacker	10715	Steven Mark Moon	11112	Todd William Richter
10320	John Steven Tremble	10719	Michael Joseph Mueller	11116	Mary Kathryn Risky
10331	Jay Joseph Walters	10720	Elaine C Murphy	11125	Kathleen M. Schmidlkofer
10336	Patrick William Weber	10735	Kelly Marie O'Connell	11128	Stacey Lea Schultz
10342	Susan Whelan Williams	10739	Stephen Patrick O'Neil	11129	Todd Andrew Schultz
10343	Lynda Sutherland White	10759	Kathrine K Rice	11134	Ming Wah Siu
10345	Jeffrey Clair Wiklund	10761	Heidi Gaye Richter	11141	Barbara Gail Stolte
10347	Thomas William Wilson	10764	Mayra K Roegiers	11157	Michael Thomas Turck
10352	Rebecca Lynn Voelz	10770	Terrance Jon Schadeberg	11159	Carol Jean Vanheel
10380	Thomas William Dimich	10774	Randall Joe Schmidt	11162	Marlene Wade
10381	Virginia Lee Hetchler	10782	Kenneth George Seifert	11166	James Rodger Watzak
10400	Carrie Jo Delong	10789	Thomas Ray Singsank	11169	Paul G Wengronowitz
10453	Brian David Adams	10792	Lawrence Mark Soukup	11176	Jeffrey John Wirth
10455	Suzanne Patricia Alarcon	10794	Daniel Henry Stacken	11184	Robert James Ziton
10458	Jody Dean Anderson	10795	Craig Sheridan Standish	11186	William Dean Cote
10467	Tracey Gwen Baer	10798	Randy Lee Stenberg	11189	Allan Dean Lommen
10471	Christopher Cullen Barnes	10811	Kimberly Margaret Torseth	11237	Karen Rae Anderson
10474	Thomas Bernard Bastian	10815	Ethel Eilleen Veerkamp	11238	Mark Frederick Anderson
10480	Earl James Benning	10817	Patricia Ann Villafana	11247	Timothy Allan Besler
10483	Kristin Katherine Besteman	10831	Mark A Welle	11251	Brian Bennett Bird
10484	David Carey Bestler	10847	James Eric Midboe	11254	Kristi Kay Blizzard
10497	Terri Joann Brown	10914	Kent Gerald Applegate	11269	Peggy Sue Ann Campbell
10499	Rebecca Helen Bulinski	10917	Kim Kathleen Asp	11287	Linda Jean Dewitte
10500	Randy Lee Bunting	10920	Christine Jane Barber	11301	Duane Dean Dykema
10509	Neal Dean Cassidy	10923	Jason Stuart Bartels	11316	Judith Kay Fox
10521	Susan Adele Courtney	10945	Theodore Allan Carlson	11335	Timothy John Grahek
10567	Ronald Henry Frick	10959	Mark Richard Douvier	11339	David Duane Grefe



# A c t i o n s

11348	Gregory Mark Hein	11853	Darla Ann Schmidt	12529	Kevin John Kolosky
11354	Carla C.Hinnenkamp	11862	Michael T Schwartz	12543	Stephen Todd Lerum
11366	Margaret Elizabeth Lamin	11868	Steven Lee Shook	12558	Paul Steven Mazzoleni
11368	Brian Jeffrey Jackson	11871	Christine Janelle Smith	12568	Loren Robert Miller
11395	Phillip Arthur Kopischke	11875	Barbara Ann Spotts	12576	Ann Marie Nelson
11397	Peggy Jo Krall	11884	Colleen Kay Sweeney	12591	Godwin Chidozie Okolue
11402	Karl Richard Lambert	11894	Anthony Donald Tillemans	12593	Leland Emanuel Olson
11406	Timothy Frederic Law	11896	Mark C Trammel	12629	Paul Thomas Samony
11408	Sally Jean Leaf	11898	Robyn Lynne Tucker	12640	Douglas Brian Schwab
11414	Pamela Anne Lindseth	11903	Stanley David Venne	12649	Barry Reed Smith
11429	William Henry McDonald	11987	Kathleen Marie Adelman	12666	Mark Brian Thomas
11442	Ronald Joseph Murray	12005	Juli Anne Baumetz	12669	Terry Frederick Treichel
11461	Joan Marie Panuska	12014	Kim Arlene Bergstrom	12683	Dawn Wilson
11490	Lisa Ann Schwartzmiller	12056	Michelle Marie Dillenburg	12702	Mark Andrew Platt
11493	Richard Allen Scott	12064	Craig Edward Ellestad	12764	Joan Marie Anderson
11495	Jane Lynn Sederquist	12070	Leslie Lynn Staggs Estes	12802	Kevin Lymburn Carlson
11505	John Thomas Spurrier	12103	Carl Freddie Hardt	12804	Hung Cheng
11531	James Michael Wesling	12117	Thomas Martin Hobday	12831	Mark Joseph Dysthe
11539	Debra Lynn Wisheart	12118	Steven Philip Hoffer	12836	Craig Paul Erickson
11640	Karen Elizabeth Agnew	12125	Eric C Jackson	12838	Peggy S. Evans-Carlson
11644	Barbara S Andrews	12135	William Burke Joyce	12844	Lisa Elaine Finanger
11650	Cynthia Joan Beiswenger	12139	Nancy Joan Karabinus	12867	Laura Lynn Groechel
11657	Lisa Mary Bonte	12149	Allan Norbert Kerfeld	12895	Sherri Yvonne Holm
11663	Becky Jean Brown	12193	Ann Marie Meany	12904	Mary Elizabeth Jameson
11671	Mary Lynn Carey	12205	Karin Marie Nelsen	12919	Yasuko Metcalf
11679	Mark G Colin	12215	Eric Jay Offenberger	12920	Deanna Marie Karstens
11687	Mark Allen Cuny	12224	Michael James Parr	12933	Martha Ann Kniess
11692	Michael Richard Dixon	12234	Kimberly Von Peterson	12940	Mary Catherine Kollodge
11713	Paul L Gendler	12267	Donald Joseph Schiller	12954	Dwayne Thomas Lee
11718	Renee Marie Osland	12279	Stephen Roy Schultz	13003	Patricia Maryann Nordahl
11721	Shawn Paul Greseth	12289	Barbara Jean Smith	13027	Joseph Henry Ranallo
11747	John Riley Horan	12293	Megan Martha Hess	13033	Gerald Dennis Rice
11751	Dennis Bk Hwang	12320	David Paul Trummel	13091	Gary Robert Tully
11758	Karen Elaine Jilek	12346	Joan Lynn Wilson	13119	Cheryl Lynn Wondrasch
11760	Kristin Jane Johnson	12353	Christine Renee Zarling	13233	Dennis Alan Anderson
11768	Joseph Jay Kalenberg	12415	Theresa Marie Andres	13235	Mohammad Khalid Anwar
11771	Timothy R Keran	12442	Karen Rae Caswell	13236	Eric Allen Bakken
11776	Mary Jo Koziolk	12443	John Charles Caulfield	13237	Bonnie Jean Bartell
11779	Mark Howard Krause	12445	Thomas Scott Clausen	13238	Melissa Renee Beaver
11780	Nancy Laurene Krause	12453	K Alan Decker	13253	Jan Marie Buckwheat
11799	Richard Allen Marshall	12458	Patricia Ann Dietz	13269	John Bernhard Degen
11800	Steven David Marshall	12462	Denise Marie Ecker	13272	Maureen Lynn Dille
11809	Robert Daniel Metcalfe	12463	Dareen Lynn Edwards	13281	Bernadine Marie Engelhart
11823	Michael Thomas O'Brien	12486	Edward Grecco	13313	Sandra Marie Deboom
11830	Leslie Alison Peterson	12488	Darren Lee Gronseth	13315	Melissa Leigh Hedlund
11832	Cynthia Marie Picha	12503	Doreen Kay Hengesteg	13334	Jeffrey Allan Johnson
11833	Patrick John Pierce	12512	Danette Rose Horkey	13345	Karen Jo Kaml
11842	Pamela Kay Reinitz	12513	Wendy Jean Howarth	13352	Thomas Edward Kleiner

continued on page 10

# *D i s c i p l i n a r y*

13360	Brian Keith Krueger	14265	Frederick William Tiemann	15437	Mark Allen Schumacher
13362	Theresa Mari Kuebler	14289	Lori Lynne Wilson	15453	Paul Alan Stearns
13379	Richard Alan Majeres	14294	Atlee Van Wong	15602	Diane M Batchelor
13381	Kimberly Kay Heller	14333	Lisa Vawn Myers	15604	Paul Richard Beckman
13427	Anthony Dale Ptacek	14435	Molly Ann Cook	15616	Tammy Renee Brick
13436	Michelle Gwen Roemer	14441	Amy Lynn Doeksen	15623	Christine Renee Carlson
13457	Jon Richard Shear	14469	Jeffrey Paul Greene	15638	Victoria Lynn Dickinson
13474	Christopher S. Swenson	14559	Kristi Sue Lyons	15645	Douglas Lyle Durbin
13478	Bethany Ann Townsend	14574	Edward Joseph Meehan Jr	15664	Catherine Odile Gostomski
13489	Warren James Wicklund	14587	Catherine Joyce Murray	15713	John Mark Just
13497	Steven T. Yokanovich	14599	Wendy Kay Olson	15717	Justin Lede Karkoc
13509	Michele Ann Luzum	14796	Darlene Yvonne Boettcher	15721	Kurt Robert Ketola
13510	Catherine Szlaius	14809	Janet Loraine Cassell	15725	Janet Rae Nelson
13584	William Brian Acheson	14819	Amy Danforth Voss	15735	David Jerome Kuznik
13611	Jeffrey Thomas Blaschko	14845	Elizabeth Ann Ferguson	15775	Brenda Leigh Mohelsky
13614	Mark Dennis Bondy	14854	Rita Michelle Garrett	15777	Andrea Mary Morgan
13637	John Warren Carlson	14858	Lorie Suzanne Gibson	15805	Lisa Marie Stallock
13651	Nancy Beth Dicks	14902	Eric Andrew Johnson	15846	Matthew John Smith
13666	Rollin George Erickson	14916	Glenn Alan Kermes	15852	David Allen Streifel
13669	Ann Marie Fakler	14921	Martin Fen Nyap Kong	15879	Jay Paul Wehking
13678	Barbara Sue Ford	14939	Brent Goodwin Lonson	15975	James Arthur Anderson
13686	Sybil Ann Ganfield	14940	Julie Kay Loreno	15988	Patricia Joy Blair
13703	Mary Louise Hammerly	14963	Gregory James Miller	15989	Fay Arlene Blum
13730	Sheila Cheung Johnson	14967	Susan Claire Murphy	15990	Douglas Robert Boettge
13745	Russell Monroe Kivett	14981	Jennifer Christine Pavlatos	16010	Beth Ann Chalmers
13747	David M.I Krautkremer	14998	Joseph C Ramaker	16030	David Burt Doty
13751	Daniel Joseph Kurtz	15005	Dale Russell Rinkenberger	16094	Barbara Lynn Hinrichs
13759	Joel Gerard Latterell	15014	Neville Homi Sarkari	16121	Lisa Ann Josephson
13761	Heidi Janeen Lawson	15016	Timothy James Scharber	16160	Larry Richard Leet
13792	Curtis Lee Mohr	15029	Cynthia Ann Lovig	16170	Victoria Lynn Lueck
13822	Michael Francis Phippen	15059	Kimberly Ann Salvati	16231	Karen E Rao
13825	David Wayne Post	15063	Timothy L Voigtman	16235	Lorri W Renowski
13902	Tracy Dale Wadding	15072	Todd Curtis Welch	16264	Debra Ann Sholl
13908	David John Weinfurtnr	15192	Michele Lee Botten	16280	Michelle Lynne Stankavich
13914	Wendy Jean Wilke	15199	Mary Elizabeth Lauber	16294	Elizabeth Ann Thompson
13921	Michael John Zimny	15211	Paul Steven Carney	16372	James Doyle Erbes
14015	Brian Todd Bennington	15216	Christopher Lee Cochlin	16380	Ian M McDonald
14022	Scott Edward Blum	15227	Marsha Marie Dick	16384	Debra Jean Stockhill
14028	Thomas Stephen Bremer	15228	Mark Brian Dinius	16470	Stephanie Carol Domier
14047	Connie Lynn Cutler	15236	Stuart Harold Eischens	16542	Richard J. Kominowski Jr
14071	Jill Elaine Bremseth	15297	Deanne Leigh Krienke	16574	Patrick Francis Morley
14110	Cynthia Ann Haugen	15305	Steven Peter Jeffrey	16578	Joseph Niviesky
14160	Jeffrey Alan Lien	15346	Kimberly Jo Lienemann	16587	Julia Yai Kukar
14190	Susan Deanna Nelson	15354	Aaron Robert Marshall	16623	Kimberly Ann Samrock
14191	Timothy John Nelson	15392	Bradley Burbidge Peterson	16652	Bret Anthony Swenson
14219	Amy Phyllis Powers	15396	Julie Ellen Pfaff	16663	Katherine Ann Treuenfels
14246	Tamara Kaye Schuette	15430	Blake Gerard Schmidt	16676	Cherise Marie Wirth
14252	Baoyinn Shieh	15433	Ramona Ann Schreier	16696	Shuangqiu Jiang

# A c t i o n s

16723	Deokheon Lee	17656	Scott Allan McDonald	18704	Carolyn L Wright
16763	Steven Anthony Acheson	17735	Thomas Robert Scholz	18710	Jennifer Ann Zosel
16773	Michael Lee Becroft	17750	Richard Andrew Stanchik	18711	John Clayton Weiby
16789	Anna Bui	17754	Charles Lawrence Stern	18768	Hizkiel Baissa
16833	Barbra Jo Gerstner	17757	Ann Marie Storberg	18774	Brian Patrick Blake
16839	Rodney Wayne Gosch	17786	Kenton Dean Keckler	18814	Michelle Rene' Farr
16841	Pamela Jo Greene	17789	Ann Marie Parr	18816	Tracey Ann Filo
16862	Julie A Hodan	17809	James K Hayes	18822	On-Mei Fung
16951	Wayne Martin Nelson	17815	Yidong Zhu	18846	Kjirsten Briann Holte
16953	Luz A Nieves	17851	Umair M Sadiq	18873	Tanya Marie Lehmann
16957	Randall L North	17860	Melissa M. Anderberg	18876	Yunfan Liu
16962	Rachael Marie Ohm	17927	Kevin Andrew Higgins	18910	Christine Lorraine Olds
16971	Robert Dale Peters	17933	Shanna Leigh Hawkinson	18957	Faith Ann Storck
16973	Robert Thomas Pickering	17943	Terrance Joseph Kipke	19047	Leif Elling Erickson
16992	Dawn Leigh Sackman	17982	Kevin Lee Mensink	19058	Christian Eissa Abboud
17010	Clinton Bradley Semm	17983	James Leon Michaelson	19130	Grant Karl Hansen
17036	Carla Lea Underhill	18002	Roberta Orr Rach	19156	Kristin Lynn Ketelsen
17039	Paul V. Van Hofwegen	18021	Mary Rose Rose	19159	Jeanne Catherine Rolfs
17052	Patrick M White	18033	James Robert Skinner	19191	Treven Lee Morehouse
17131	Lane G Mortensen	18038	Yolanda V Smith	19194	Rebecca Lynn Schluter
17148	Nizar Amin Abdullah	18055	Yat Yu Tsui	19215	Bramha Ramkissoon
17180	Yi-Chun Chou	18066	Sharon Anita Weis	19237	Susan Elizabeth Skusevich
17188	Cynthia Ann Demorett	18079	Jamison Hendricks	19419	Scott Michael Hanold
17190	Shawn Richard Denny	18114	Allan Duenas	19447	Shannon L Kasin
17202	Audra Sue Evanson	18157	Brent Alan Antil	19468	Lisa Ann Lommel
17204	Peter Thomas Farrell	18178	Michael Allen Boespflug	19486	John Burns Montgomery
17208	Richard Steven Fuglsang	18186	Mark John Bremseth	19498	Nosa Osifo
17217	Leanna Renee Gray	18276	Jon Arthur Kaul	19505	Lynda Jane Plier
17222	Brian Michael Halusan	18297	Amanda Ruozhi Li	19529	Kathleen Jane Schiltz
17225	Rebecca L Hasselblad	18322	Paula Lynn Merline	19530	Becky Lyn Schmaltz
17233	Brad William Hoffelt	18373	Chun Shi	19538	Alison Jean Skoug
17250	Dan Joseph Jedda	18400	Andrea L Tommerdahl	19558	Amy Marie Barnes
17262	Brett Ronald Keith	18412	Timothy James Wittman	19562	Sean Christopher Weiss
17271	Duane Alan Kohout	18422	Mary Margaret Ritland	19605	Salim Hussain
17281	Ross Orin Larson	18441	Mari Lynne Thies	19669	Jayson Mitchell Baird
17309	Kristina Kay Morden	18467	Suellen Mittleman	19677	Unhi Carey
17319	Janice Noorani	18484	Frederick David Anderson	19725	David Alan Norlander
17333	Deborah Darlene Pickard	18524	Regis Attobra Ehui	19758	Thomas Dixon West
17359	Brian Joseph Smrdel	18554	Beth Michelle Henrie	19769	Eric David Bialke
17370	Brian Matthew Thornton	18575	Melanie Elaine Klenke	19775	Gong Michael Chen
17394	Jamette Vance Williams	18602	Mark Alan Luecke	19782	Eric David Flyen
17396	Michael John Winkler	18604	Tana Jean Lyon	19797	Tracy Lynn Kilber
17509	Michael Charles Braatz	18667	Aaron Arney Scow	19805	Glen Gerard Mastroberte
17512	Daniel Charles Brown	18668	Monica Diane Seitz	19821	Erin Lynn Schmitz
17528	Alissa Sarah Cofman	18671	John Chekping Sim	19828	Douglas Paul Steenson
17583	Leslie Smith Hardwick	18675	Frederick Anthony Smith	19845	David Eric Skoog
17585	Michelle Elizabeth Harves	18693	Jennifer Kay Roesner	19856	Kristie Diane Sullivan
17615	Robert Joseph Jung	18698	Colette Helen Wicks	19863	Ryan Pierce MacAskill

*continued on page 12*

# *D i s c i p l i n a r y*

19977	Eric VanAaron Gorres	05569	Leslie Allen Tatarek	06637	Michael Sebastian Williams
20021	Jeffrey John Loewe	05637	Sharon Ann Schwarze	06714	Ronald Allen Peterson
20036	Shelly Marie Moore	05646	John David Winter	06717	Thomas M. Tisthammer
20055	Sara Jeanne Petersen	05665	Robert Walter Beltz Jr	06724	Margaret Ann Atkinson
20077	Janelle Anne Saurer	05700	Jodette R Dubois	06734	Stanley R Beltowsky
20088	Holly Nicole Shearer	05740	Michael Leroy Hewitt	06787	Arthur J Dordel
20129	Lisa Nadine Zaleschuk	05756	Jeffrey Coit Johnson	06797	Janet A Elliott
20300	Gregory Momo Johnson	05785	David James Leffin	06800	Robert T Erickson
20304	Susan Christine Jones	05891	Terrence Anthony Spindler	06825	Thomas George Heimel
20306	Nozomi Kaneko	05960	David Peter Aasen	06893	Penny Joyce Levasseur
20314	Heather Sarah Langsam	05961	Larry James Abbas	06895	Paul Arthur Lillyblad
20316	John Scott Larson	05963	Richard Mead Adams	06905	Mary McQuillen
20327	Matthew Daniel Marsh	05965	David Lawrence Anderson	06929	Catherine Louise Murray
20339	Michael John Mootz	05968	Virginia Arthur	06945	Scott Allen Oen
20355	Olubukunola Y Odumade	05979	Chris H Bostrom	06962	Jon Leslie Payne
20367	Scott Douglas Rathai	05980	Jerry D Bothun	07012	Bonita Lynn Wendorff
20430	Chad Michael Kilmer	05987	Leo G Chambers	07014	Sherill Rae Meinders
20432	My Thuy Le	06006	Brian Douglas Erickson	07044	Emily Sue Wittenberg
20443	Ryan Keith Irlbeck	06063	Joseph George Kimmel	07057	Wade E Dillon
20448	Jason P Redfield	06073	David George Lamm	07064	Joseph Jerome Maley
20553	Paula Rae Augustin	06087	William McGaughey	07068	Ming Cheng Wang
20569	Jason Thomas Bretto	06094	Michael William Malone	07125	Robert Dennis Ledin
20644	Darren Marshall Leuwerke	06101	Robert Dale Morris	07130	Gordon Leon Duke
20655	Brian Scott McKay	06138	Michael James Renner	07191	John W Dangerfield
20721	Julie Anne Tomazin	06184	Thomas Cletus Vogt	07222	Bipin Chandra Gandhi
20732	Holly L Wendler	06190	Nancy Noreen Solomonson	07253	Margaret Anne Hohn
20805	Emebeth Afework Demrew	06192	John Patrick Whaley	07268	Douglas Reid Kaufman
20881	Jennifer Jo Redelsheimer	06199	Dean Paul Wyman	07276	Daniel Elmer Knutson
20934	Shauna Lynn Hanson	06207	John A Bierman	07277	David John Kohler
20969	Andrew Marchese	06216	Duane Michael Feragen	07281	Brenda Kay Laase
21265	Todd Ronald Netzke	06221	David Alan Gudahl	07320	Risa Jill Nemecek
21321	Joseph Charles LaDuke	06242	Sandra Ann Mayasich	07354	James Allan Roberts
21365	Abdelraouf M Ahmed	06249	Byron Thomas O'Connor	07396	Richard John Tenneson
21433	Perry David Rassler	06254	Mark Stanley Peek	07409	Mark Robert Wangsness
22428	Michael James McAvoy	06270	James Luther Tarum	07435	Jacqueline Jean Wells
		06349	Philip Korman Jacobson	07447	Timothy Mark Barnett
		06361	Lloyd Francis Wysocki	07507	Karen Therese Beckwith
		06403	John Joseph Black	07529	Dean Edward Bertsch
		06407	Daniel H Bonner	07539	David Guy Brown
		06422	Richard T. Chamberlain	07547	James M Carlson
		06473	Wade Douglas Hampe	07556	Duane J Coyle
		06503	Jan Richard Karlstrand	07668	Frieda Krahn Klassen
		06534	Joseph Paul Luby	07687	Robert Eugene Latham
		06545	Michael Gerald Meyer	07691	Douglas David Leo
		06561	Mary Lynn Ollhoff	07712	Phyllis Jeannette Meyer
		06606	Cynthia Ann Singpiel	07737	Mary Davy Oakley
		06609	David Bruce Solheim	07754	Roger Allen Pfiffner
		06614	John Andrew Stegner	07913	Patricia Lynn Angle

## **June 15, 2007**

Certificates revoked pursuant to Minnesota Statutes 326A.04, Subdivision 11 (2006); failure to renew for more than two years:

05524	Patrick J Buhl
05529	John Douglas Cross
05536	John Lawrence Harvatine
05539	Kathryn Elaine Hart
05544	Douglas Edmond Johnson
05563	Robin Beth Peabody

# A c t i o n s

07914	Timothy James Archbold	08820	Susan Carol Rengel	09631	Thomas Bernard Archbold
07915	Ronald A Arens	08831	William Cleve Sanders	09641	Mark David Bauer
07921	Robert Lowell Beane	08857	Heidi Johnston	09665	Debra J Burchett
07929	Renee Jeanette Beumer	08858	Alfonso Peter Tarara	09671	Albert J Choiniere
07953	Owen Connolly	08882	Thomas R. Wildenberg	09695	Dawn D Ebeling
07967	Richard L Edwards	08885	Patricia Ann Woodley	09706	Philip Paul Ferbuyt
07968	Barry L Elfstrom	08888	David Joseph Zwack	09718	Anthony C. Gavell
07989	Richard Charles Halladay	08889	John Tyrus Anderson	09744	Timothy Carlton Hause
08020	Gretchen Elaine Knispel	08906	David Joseph Scheffler	09761	Robert Alan Johnson
08025	Billee Mary Kraut	08946	Glenn Leslie Van Amber	09784	Amy R Kuusisto
08036	Joseph Frank La Nasa	08962	Charla Marie Boe	09796	John Arthur Leppa
08043	Thomas Alan Loeppke	08990	Benjamin Reese Blackburn	09810	Royce Allan McEwen
08055	David Francis McMahan	09003	Cynthia Mira Chang	09817	Ann Marie Minder
08105	Michael Albert Ryder	09008	Deanna Lu Crocker	09926	Sandra Kay Tomczyk
08120	Gary George Siems	09054	Jeffrey Allen Gretsfield	09967	Therese Annette Coons
08168	Mark Wisniewski	09077	Elaine Larson Jacobson	09971	Christopher Todd Lueck
08181	Tony Benton Campbell	09078	James Seavey Jerdee	09974	Kevin Leroy Quast
08182	Robert D Elton	09079	Greg Allen Johnson	10010	Timothy Joseph Coughlin
08234	Ralph William Adler	09081	Sherry Lynn Johnson	10104	Ronald J Coulter
08329	Gregory James Gerten	09089	Thomas Richard Kimble	10108	Loring Arthur Danielson
08354	Richard John Hegstrand	09094	Janet Lynn Koppen	10113	Michelle Aileen Rambosek
08355	Donald P Heller	09102	Sandra Beth Larson	10115	Michele Elaine Desmarais
08365	Scott Vincent Houser	09113	Michael Patrick Mahoney	10116	Kevin John Dibrito
08372	Cheryl Kay Johnson	09122	Patricia Kay Kearly	10131	Gary Richard Forbort
08373	David Merlin Johnson	09144	Sherry Lynn Nimis	10140	Timothy Phillip Giebler
08438	Lori Kay Meyer	09154	Karen Ann Olson	10148	Maureen Gronstal Kenney
08446	Brian Christian Nelson	09175	Paul Francis Renneisen	10204	Katherine Marie Lee
08505	Evan Charles Shaddock	09179	Ronald Van Roberts	10209	Craig David Litsey
08521	Kenneth William Starkey	09202	Christopher Robert Steele	10211	Jeanne Louise Watson
08522	Marty Leo Stepinski	09212	Charles Melvin Theisen	10239	Dennis William Nelson
08537	Mark Edward Underleak	09222	Jean Marie Ward	10267	Darlene Rae Polo-Kramer
08562	Scarlett Szu-Chia Yeh	09232	Julia Hamlin Wagner	10273	Dennis Laurence Reineck
08563	Richard John Young	09285	Charles Paul Skowronski	10277	James George Riley
08644	Bankole Olusola Amu	09333	Thomas Joseph Bruner	10285	Steven Edward Schneider
08647	Gregory Melvin Anderson	09334	Michelle D Buchheit	10287	Gelaine Ruth Scholz
08652	James Llewellyn Barsness	09352	Marian Louise Dew	10288	Caroline Marie Schrunk
08664	Carol Elaine Brandt	09355	Mark A Dingmann	10295	Catherine Ann Sheridan
08676	Alan Rae Copenhaver	09365	Margaret Mary Flynn	10297	David Alan Shoff
08694	Jane Ellen Felmlee	09400	James Martin Hysong	10479	Paul David Bender
08708	Stephen Lawrence George	09426	Marcia Frances Lamm	10482	Arthur Gregory Beriault
08754	Lindsey Robert Kopp	09438	Timothy Mark Lynch	10485	Patrick Robert Betz Jr
08768	Renee Locketz Segal	09470	Dennis Lee Odom	10495	Susan Gail Briggs
08771	Pamela Jean Mahoney	09476	Thomas Mark Percich	10522	Patrick Michael Crockin
08778	James Paul McCabe	09496	Michael Patrick Sexton	10538	Jennifer Ann Dragseth
08785	Wanda Jean Michaelsen	09497	Timothy Sherlock	10559	Denise Ann Fischer
08789	Teresa Marie Miller	09527	Gerald M Weiser	10721	Jeffrey Robert Murphy
08790	Jeryl Ann Millner	09535	Joseph Leon Wusterborth	10765	Eugene Russell Rogowski
08798	Bruce Russell Nolan	09562	Bradley David Broberg	10787	Cherie Gwen Shipp

*continued on page 14*

# *D i s c i p l i n a r y*

10790	Glenn Owen Smith	11659	Anne Marie Boser	12433	Audrey Elaine Bomstad
10802	Michael John Sullivan	11693	James Edward Dodd	12439	Paul Anthony Bury
10805	Devender Kumar Syal	11716	Matthew James Ginter	12455	Lexie Joanne Devries
10848	Karalyn Kay Sartor	11765	Dwain C Jorgensen	12465	Theresa Joan Engel
10928	Arlen Richard Berndt	11796	Stuart Lennox MacPhail	12476	Thomas Robert Gall
10929	Joann Bicha	11802	Michael Edward May	12481	Christine Lynn Reineke
10930	David George Blish	11807	Diane Mae Melquist	12485	Gregory Mark Gray
10937	Daniel Allen Bueide	11856	Mary A Schoen	12489	Lynn Ann Grothe
10970	Shannon Mary Fenlon	11864	Margaret Ann Schwirtz	12498	Stephen Mark Harris
10971	Margaret Marlene Fischer	11867	Dexter Blake Sherman	12522	Kurt Anthony Kaiser
10975	Brian Forbes	11876	Kraig Matthew Srdar	12525	Elizabeth Joanna Rondeau
10997	Lori Ann Gustafson	11877	Patricia Ann Brandt	12528	Kristi Sherry Kolb
11009	James Fulton Hoch	11881	Kelli Janeen Stiles	12536	Timothy Gilbert Lalonde
11012	Carl Eric Holmquist	11888	David Allen Thell	12540	Jeffrey Joseph Larson
11017	Tamara Ann Imbertson	11893	Christian Noel Thury	12549	Pawan Madhok
11028	Neelam Kacker	11906	Nisha Wahi	12555	Denise Susan Mattison
11029	Dawn Kristine Alger	11910	Roderick C. Whitmore	12573	Donald Michael Nadreau
11046	David Robert Koerner	11921	Linda Lee Kahlbaugh	12584	Thomas Joseph Neu
11066	Susan Jean Logan	12008	Loren Milton Bekkerus	12597	Jon Lavergne Palmer
11077	Richard Arthur Mansfield	12010	Pamela Rae Benish	12608	Janelle Lyn Poindexter
11078	Omar Ali Marei	12015	Cynthia Marie Bergum	12609	Victoria Ann Polster
11080	Marjorie G Masih	12038	Angela Marie Burke	12620	Clyde Edward Reynolds
11104	Jeffrey Milton Priess	12041	Michael George Cassidy	12627	Frederick Thomas Rudolph
11106	Mina Rafiee	12079	Paula Sue Furlich	12642	Gary Lee Seelen
11118	Gina Joanne Rongaus	12099	Jodie Elberta Hagstrom	12650	Bruce Allen Smith
11133	Michael Silverman	12105	Lance Paul Hartkopf	12679	Brian Donald Wilcox
11142	Scott Strauss	12129	Joel Mathias Johns	12680	Debra Katherine Williams
11164	Steven James Wagner	12140	Kristi Marie Evers	12775	Anne Lee Bain
11188	Jacquelyn Renee Elliott	12157	Leon August Korkowski	12782	Theresa A Bisek
11240	David Alan Balce	12162	Peter James Krouss	12787	Todd Warren Blom
11259	Stuart Frank Bradt	12176	Paul Iver Leland	12845	Brian Charles Fouks
11270	Randy Scott Carlson	12177	David John L'Empereur	12851	Cathi Jo Gappa
11271	Sara Jane Carlson	12179	Patrick Jerome Leonard	12860	Lisa Reeves Glaeser
11312	Mary Shannon Baronovic	12216	Victor Ogugua Okoye	12909	Jeffrey Dean Johnson
11346	Mark Alan Harvat	12265	Barry Lee Schalkle	12970	John Charles Mathison
11353	Arlyce Kay Hewett	12300	Scott Harold Stelman	12972	Charles Robert McCamy
11356	Mark Craig Hoffman	12322	Brenda Elaine Vander Ziel	12980	Connie Sue Micek
11357	Francis Gregory Homan	12323	Joseph A Van Landschoot	12988	Mark Patrick Moeller
11403	William Andrew Lansing	12330	Lisa Marie Wagner	12998	Patricia Ann Neff
11407	Cynthia Jo Lawrence	12350	Mark Edward Yaeger	13002	Stephen Edwin Neu
11444	Daniel Kent Musser	12355	Richard Allen Sherer	13045	Bradford Lee Schaffer
11465	Kathleen Marie Eischens	12367	Bruce Glen Reigstad	13050	Donna Lynn Schmidt
11481	Virginia Sue Rosener	12368	Suzanne Kay Swanson	13058	Rhonda Lea Shemon
11514	Diane H Thompson	12414	Lynn Ann Anderson	13075	Kathryn Ann Sullivan
11522	Brigitte G Von Haken	12416	Richard James Anfinson Jr	13089	Bruno W Tomesch
11540	Munah C Wotorson-Smith	12421	Kurt A Battles	13094	Steven Wayne Velaski
11546	Catherine Ann Zappa	12422	David Patrick Baumgard	13096	Michael John Vikesland
11562	Debra Lynn Connor	12424	Bradley James Beckman	13116	Michael Joseph Wilm

# A c t i o n s

13123	Dorothy Goldina Zemke	14074	David Thomas Finigan	15013	Nancy Rozanne Sandstrom
13143	Martha Jean Larson	14076	Robert William Folwick	15082	Jennifer Sue Wright
13145	Kit Carolina Sam	14085	Susan Marie Frohreich	15097	Joseph Nicholas Schneider
13231	Grady Clark Allums	14095	Diane Michelle Goetzke	15165	Maureen Ellen Anderson
13252	Bruce Robert Boyea	14117	Judy Chu Kay Ho	15181	Susan Kay Berken
13258	Paul Wesley Cain	14118	Darcy Lynne Hogan	15183	James Robert Berry
13265	Robert C Cosgrove	14138	Laura Leigh Kainz	15207	James Leonard Buytendorp
13293	Peter Daniel Gazelka	14148	Gary Mark Kravetz	15219	Nancy Ann Cottrell
13298	Gwynn Marie Gordon	14158	Debra Leigh Lee	15221	Timothy Allen Deangelo
13325	Sheryl Beth Huffman	14192	Tyler Nathen Nelson	15237	Michael Anthony Eitel
13335	Joan Elizabeth Olson	14215	Annemarie Plichta	15259	David Allen Gardner
13342	Joyce Sylvia Jones	14225	Fernando Fredrick Reimers	15276	Debra Lynn Hanley
13368	Heather Marie Bird	14229	Stephanie Jo Roeller	15284	Mark Allen Heilman
13374	Rebecca Ann Lindstrom	14241	Rhonda Mae Schilling	15287	Scott David Hengel
13395	Michelle Marie Moline	14259	Ann Kathryn Storm	15304	Barbara Clare Wallace
13429	Richard David Quam	14312	Susan Jean Sherwin	15319	Brynne Kaliher Kelly
13442	Randy Gene Sall	14408	Michael James Berger	15320	Karen Marie Keogh
13466	Timothy Henry Stepnes	14423	Diane Lee Carlson	15321	Saqib Farooq Khawaja
13477	Rosanne Lee Tenaglia	14449	Kevin Floyd Fimon	15322	Thomas David Kiewel
13491	James Martin Wise	14474	Steven Curtis Haglind	15340	Kyle Lawrence Larson
13540	Brian Wendell Hanson	14503	Lori Lou Johnson	15348	Brian Wesley Mackenthun
13602	John Raymond Barton	14505	Timothy Doak Johnson	15374	Peter William Mortensen
13609	Kevin James Besser	14514	Stephen Jon Keckonen	15377	Erin Kay Mrkonich
13618	Niklas Bratt	14519	Patricia Ann Miller	15398	Sheila Jeanne Piepho
13623	Larry Verne Broberg	14600	Allen Glenn Overturf	15412	Elaine Marie Rody
13636	Jeannie Louise Carlson	14615	Terrance Lynn Rasmussen	15428	Kevin Robert Scharnberg
13692	Arthur Hirsch Goldman	14687	David Ralph Windschitl	15474	Jill Leslie Unruh
13754	Earl Charles Lanoue Jr	14698	Matthew Karl Packard	15477	Robert R. Van Moorlehem
13801	David John Newinski	14711	Rosemary Ellen Andrew	15480	Bachthuy Truong Vo
13807	Eric George Oman	14737	Brian David Timm	15494	Joy Lynn Wilkerson
13808	Nicky Eng Ong	14775	Kathleen Ann Anderson	15566	Kam-Hung Chan
13821	Mary S Philbrick	14776	Ritchie Dean Anderson	15589	Lynnette Marie Prochaska
13836	John Burnell Richards	14780	Joel Mark Arnold	15591	Arley William Anderson
13852	Maria Beth Schneider	14789	Julie Ann Klein	15598	Daniel J Bahn
13861	Judith Anne Schwartz	14846	Steven Roy Ficks	15624	Glenn Joseph Carnahan
13869	Todd Steven Spaulding	14848	Gail Eleanor Forstie	15625	Chichung Chan
13893	Lori Lynn Thorud	14871	Kevin Herbert Guse	15635	Kari Ann Degross
13900	Annette Marie Lionberger	14883	Lauren Richard Haugen	15637	David Allan Derby
13904	Cordell Wayne Watson	14895	James Allan Howard	15642	Bradley Douglas Doyle
13910	Sandra Weston	14910	James Harold Kallestad	15647	Deborah Ann Larson
13945	Janice Ann Bloom	14927	Stephen Wai-Tat Lau	15653	Mark Kenneth Fosland
13956	Daniel Richard McCarrell	14934	Denise Kay Lieske	15662	Michael Charles Goergen
14009	Donald Ray Bailey	14935	Teresa Joan Link	15692	Michelle Regina Howd
14016	Wade Steward Benson	14941	Jennifer Lynn Lorenz	15731	Deborah Ann Kotcher
14019	Dawn Christine Bjorge	14950	Thomas Brett Manderfeld	15733	Jody Paul Kruchoski
14023	Brian Lee Bolander	14956	Phillip Benjamin Martin	15744	Paula Jean Levenhagen
14042	Yijane Chen	14958	Glen William Meister	15745	Lara Elizabeth Lewiston
14066	Kathryn Marie Endicott	14961	Christopher John Miller	15753	Jason Andrew Macken

*continued on page 16*

# *D i s c i p l i n a r y*

15779	Christine A Myers	16796	Siew Hoong Chan	17962	Soo Cheon Lee
15803	Marlene Mary Peterson	16810	Dawn Marie Diercks	17963	Pui Hou Lei
15807	Veronica Joan Pillay	16852	Cory Michael Hedin	17977	Mary Catherine McDonnell
15827	Timothy Peter Salzer	16900	Lars Kvan	17986	Gerard Allington Moss
15973	Jabez Hill Amick	16958	Douglas Paul Norwick	18011	Kathlin Kit-Wai Poon
15994	Charlotte Marie Burkard	17002	Troy Jon Schoen	18022	Scott Joseph Ross
16019	Elisabeth James Creighton	17007	Marvin Martin Scroggins	18048	Jenelle Lynn Thompson
16027	Julie Anne Donatelle	17015	Linda Kay Smith	18067	James M Welper
16051	Maasho Fisseha	17018	Kristin Joy Staffanson	18077	Jason Paul Zahradka
16059	Angela Ann Mortenson	17061	Rochelle Lynn Wyrum	18113	Marie Ann Auditore
16078	William Wallace Hall	17155	Jay Douglas Arrell	18254	Jennifer Lee Haskett
16090	Anthony John Henningson	17179	Ildefonso Villarreal Chavez	18255	Patrick Lawrence Haubner
16143	Kathryn Joan Kortuem	17187	Steve Jude Demark	18256	Noel Charles Haugh
16145	Rebecca Helen Kruenegel	17192	Sally Ann Dickson	18263	Matthew Justin Hoffer
16147	Jennifer Jean Kurth-Watson	17227	Jeremy John Hawthorne	18274	Julie Ann Jutting
16179	Dennis Dean McClanahan	17235	Sarah Jane Hogg	18283	Na-Yeon Kim
16183	Mark Warren Melles	17248	Ghulam Raza Jafferi	18352	Susan Marie Riesing
16229	Jay Jeff Pundsack	17260	Estelle Marie Kalka	18376	Melissa Mullally Simmons
16245	Margaret Ann Rydlund	17277	Susan Bernice Laabs	18452	Elise Marie Egge
16275	Sherlene Rae Sorenson	17307	Anne Wesner Moore	18488	Anne M Athmann
16278	Mark Leland Sperr	17315	Melissa Lee Murphy	18507	Patricia Joyce Budnick
16297	Sherry Lee Tolbert	17341	Karen Renee Richard	18517	Jacob Adams Dau
16312	Jennifer Louise Walsh	17366	Tricia Ann Swanstrom	18535	Kathleen Marie Fystrom
16334	Melvin Leroy Douglas	17373	Kari Stern	18547	Ronald Gene Hanson
16335	Wai Chung So	17377	Karl William Vigen	18556	Kristin Karil Hergert
16373	Kristin Ann Fritz	17397	Todd Gavin Wintheiser	18578	Karen Sue Kosmo
16378	Lori A Lee	17403	Karen Joy Zibrowski	18585	Margaret Mary Kvamme
16434	Julia Cooper Belle	17404	John Albert Zimmer	18592	Amy Colleen Leader
16435	Linda Lee Bergstrom	17405	Richard Alan Hoover	18597	Jicheng Lin
16451	Kimberly Jo Bunce	17506	Susan Lee Bohn	18640	Alice Nnenna Okali
16455	Iok Leng Cheong	17510	Laura C. Breckheimer	18659	Bruce Duane Santjer
16493	David Allan Gossell	17549	Harold Zachary Emahiser	18669	Chad Michael Semling
16496	Gregory Donald Guimont	17550	Brenda Kay Erickson	18692	Shuyi Tu
16498	Robert James Hagfors	17555	John William Fick	18725	Jennifer Laurie Ward
16503	Mark Andrew Hawkins	17556	David Bradley Fish	18770	Tammy Marie Baltz
16507	Thomas Alan Heuer	17560	Andrew Byron Forsberg	18803	Nicole Ann Donahoe
16509	William Knapp Hlavac	17602	Kazue Ishii	18836	Karla Rae Hanson
16535	Kathy Jean Klawiter	17622	Shelley Sybil Kelly	18877	Jason John Loesch
16563	Jean F Mathweg	17641	Fen-Ru Lin	18918	Anita M. Paulino Malchow
16583	Theodore Jonathan Olson	17662	Brian Patrick Merriam	18985	Kim Marie Woxman
16586	Marilyn Keightley Orr	17692	Patricia Lynn Pechacek	19045	Richard John Phillips
16597	Nancy Ann Pizzi	17700	Yevgeniy Priborkin	19060	Kristine Karen Ameringer
16625	Jon Paul Santrach	17727	Lucas John Scardigli	19066	Gregory Louis Bastian
16657	Jacqueline Jayne Thorn	17783	Penny Lynn Wunderlich	19067	Kimberly Sue Bates
16661	Lai Fung Tong	17814	Jae Chun Yu	19078	Adam Jon Brunfelt
16679	Wade Richard Young	17850	James A Reetz	19095	Teresa Marie Caimi
16721	Nils Lennart Borgas	17901	Gretchen M Ellingson	19100	Joseph Matthew Dorale
16722	Christopher Chi Chan	17956	Wing Kar Lai	19118	James Andrew Fraser



# A c t i o n s

19119 Timothy Donald Fritz  
19140 Peter Robert Holmvik  
19144 Trina Jo Higgins  
19153 Scott Andrew Kaminski  
19182 Tara Lyn McVicker  
19198 Kari Anne Engberg  
19236 Tracy Lynn Simonson  
19380 Krista Lynn Dammen  
19434 Patricia Ann Inglett  
19465 Randy John Lewis  
19484 Kevin Joseph Mincher  
19493 Shirley Ann Nordrum  
19521 Andrew James Rolling  
19554 Bryan Michael Tkachuk  
19570 Bradley Boutwell Wolff  
19674 Amy Jo Bruess  
19676 Kirk Thomas Buström  
19689 Darren D Frankenberger  
19700 Benjamin C Johnson  
19743 Tracy Xiaojie Sehr  
19752 Jeffrey Brian Stolp  
19787 Jeremy James Halvorsen  
19869 Victoria Joy Zinniel  
19995 Christopher C. Johnson  
20071 James Allen Rohde  
20075 David John Rupert  
20130 Nancy Hong Zhang  
20160 Tony A Burlingame  
20177 Stacey Lorraine Turnquist  
20247 Kurt Eugene Blumberg  
20343 William David Neiss  
20353 Nnamdi T Njoku  
20389 Michael Patrick Speltz  
20495 Marcia J Schumacher  
20498 Russell Dennis Arnold  
20562 Holly Jean Belter  
20624 Hans Randall Horton  
20688 Alex William Russell  
20705 Gary Lynn Sonnenburg  
20719 Barbara Therese Thomas  
20780 James David Cahill  
20828 Allyson Lee Beffel  
20831 Lance Allan Bodeen  
20932 Brad Allen Fjelsta  
20962 Nicole Lee St Marie  
21061 Sharif Azad  
21374 Ying Chan  
21431 Jeffrey Allen Potter

22423 Linglan Liu  
22435 Diane Fay Nilson  
22446 Clive Rugara

**July 23, 2007**

Suzzana L. Coopersmith, Revoked Certificate No. 23963 - It is understood that the Stipulation and Consent Order (SCO) is for purposes of administrative convenience and efficiency and to fulfill statutory requirements, and that the Board does not allege any professional culpability or wrongdoing by Suzzana Coopersmith. Ms. Coopersmith was issued a Certified Public Accountant certificate on March 17, 2000. On January 1, 2003, Respondent had not applied for an initial active certificate based on the experience required by Minnesota Statutes 326A.03, Subdivision 5 (2006) and Minnesota Rule 1105.2700 (2005). Respondent did not submit to the Board within ninety days prior to July 1, 2006, a statement detailing experience of the type required by Minnesota Rule 1105.2600 (2005) and Minnesota Statutes 326A.03, Subdivision 6 (b) (2006), on a form provided by the Board and in the amount required by Minnesota Statutes 326A.03, Subdivision 5 (2006). Respondent did not pay the fee specified in Minnesota Rule 1105.0600 (2005). Respondent's certificate is Revoked. Respondent applied for an Active CPA certificate on December 28, 2006. The Board has issued certificate number 23963.

John O. Brunelle Ltd. and John Oliver Brunelle, CPA, Firm Permit No. 00163, Certificate No. C1526 - File opened per April 16, 2007 Complaint Committee. Mr. Brunelle's active certificate and firm permit expired on December 31, 2006, and Respondent engaged in activities requiring an active certificate and permit. Respondent

violated Minnesota Statutes 326A.10 (2006) and Minnesota Rules 1105.2500, 1105.4200, 1105.5600 1105.7800 (2005). Respondent attended a June 11, 2007, Complaint Committee conference. Respondent's CPA Firm Permit has been dissolved. Respondent signed a Stipulation and Consent Order, provided CPE Reports for FY04, 05 & 06 and paid a \$500 civil penalty and a \$50 delinquency fee. Respondent filed for 'exempt' status, and agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce.

Elizabeth A. Kaplan, Certificate No. 19154 - File opened per October 20, 2006 CPE Committee. Ms. Kaplan failed to complete 120 hours of mandatory CPE for the years ended June 30, 2004, 2005, and 2006 and failed to reply to Board c o m m u n i c a t i o n s . Respondent violated Minnesota Statutes 326A.04 (2006) and Minnesota Rules 1105.1200, 1105.3000, 1105.5600, 1105.7800 (2005). Ms. Kaplan attended a June 11, 2007 Complaint Committee conference. Respondent's certificate is censured & reprimanded. Respondent submitted the required CPE hours with a \$325 non-compliance fee, certificate renewal & delinquency fee and a \$500 civil penalty. Respondent agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce.

Robert A. Lafleur, Certificate No. 05777 - File opened on May 5, 2006, per Complaint Committee request. Mr. Lafleur's active certificate expired on December 31, 2004. Respondent engaged in activities requiring an active certificate and held out to the public as a CPA. Respondent failed to comply with the Board's CPE rules by failing to

# *D i s c i p l i n a r y*

complete mandatory hours during the years ended June 30, 2003, 2004, 2005 and 2006. Respondent violated Minnesota Statutes 326A.04 & 326A.10 (2006) and Minnesota Rules 1105.2500, 1105.3000, 1105.5600 & 1105.7800 (2005). Respondent's certificate is censured and reprimanded. Respondent paid a \$500 civil penalty, \$285 in certificate renewal fees and \$1,475 in CPE noncompliance fees. Respondent shall complete and report 160 CPE hours by July 31, 2007, shall apply for and maintain an active certificate and is prohibited from engaging in activities requiring an active certificate without obtaining an active certificate.

Robert J. Landwehr, Certificate No. 06641 - On May 7, 2007 Mr. Landwehr requested reinstatement of his certificate. Mr. Landwehr's inactive certificate expired on December 31, 1993 and Respondent has not engaged in activities requiring an active certificate during the period of non-renewal. Respondent's certificate is censured and reprimanded. Respondent paid a \$500 civil penalty and \$860 in certificate renewal fees for the years 1994 through 2007. Respondent agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce and has signed the Request for Reinstatement of Certificate.

Sheri A. Merklings, Certificate No. 15769 - File opened per October 20, 2006 CPE Committee. Ms. Merklings' active certificate expired on December 31, 2005. Respondent did not engage in activities or hold out to the public as a CPA. Respondent failed to complete 120 hours of mandatory CPE for the years ended June 30, 2004, 2005 and 2006. Respondent's certificate is censured and reprimanded. Respondent paid a civil penalty of \$250, \$130 in renewal fees, and \$200 in CPE noncompliance fees. Respondent successfully completed and reported 40 hours of CPE for the year ended June 30, 2006 and shall report and document 40 hours per year thereafter until June 30, 2010. Respondent has applied for an active certificate and agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce.

Janet E. Roth, Revoked Certificate No. 17137 - On June 13, 2007, Ms. Roth requested reinstatement of her certificate. Respondent's certificate expired on December 31, 2003 and Respondent has not engaged in activities requiring an active certificate during the period of non-renewal. Respondent's certificate is censured and reprimanded. Respondent paid a \$250 civil penalty, \$260 in Inactive certificate renewal fees for the years 2004 through 2007 and agrees not to violate in the future any rule or order that the Board has issued or is empowered to enforce and has signed the Request for

Reinstatement of Certificate.

Darryl H. Wicklund, Revoked Certificate No. 07039 - It is understood that the Stipulation and Consent Order (SCO) is for purposes of administrative convenience and efficiency, and to fulfill statutory requirements, and that the Board does not allege any professional culpability or wrongdoing by David Wicklund. Mr. Wicklund was issued a Certified Public Accountant certificate on February 1, 1982. On January 1, 2003, Respondent had not applied for an initial active certificate based on the experience required by Minnesota Statutes 326A.03, Subdivision 5 (2006) and Minnesota Rule 1105.2700 (2005). Respondent did not submit to the Board within ninety days prior to July 1, 2006, a statement detailing experience of the type required by Minnesota Rule 1105.2600 (2005) and Minnesota Statutes 326A.03, Subdivision 6 (b) (2006), on a form provided by the Board and in the amount required by Minnesota Statutes 326A.03, Subdivision 5 (2006). Respondent did not pay the fee specified in Minnesota Rule 1105.0600 (2005). Respondent's certificate 07039 is Revoked. Respondent applied for an Active CPA certificate on June 5, 2007. The Board has issued certificate number 24054.

## **August 20, 2007**

David Arnold Anderson, Certificate No. 04245 - File opened per July 21, 2006 CPE Committee recommendation. Mr. Anderson's active certificate expired on December 31, 2005, and Respondent failed to renew the certificate and engaged in activities requiring an active certificate and held out to the public as a CPA. Respondent failed to comply with the Board's CPE rules by failing to complete 120 hours of mandatory CPE during the years ended June 30, 2003, 2004 and 2005. Respondent failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.04 & 326A.10 (2006); and Minnesota Rules 1105.1200, 1105.2500, 1105.3000, 1105.5600, 1105.7800 (2005). On July 25, 2006, Respondent contacted the Board office to surrender his certificate. August 8, 2006 correspondence was received regarding surrender from Mr. Anderson, on 'Anderson & Martineau, PA' letterhead. The CPA certificate was not included. Respondent appeared before the Board's September 15, 2006 Complaint Committee. A proposed Stipulation & Consent Order (SCO) was prepared. Respondent's certificate is censured and reprimanded and Respondent shall pay a civil penalty of \$1000; \$250 was due with the Order and the balance was due by January 15, 2007. Respondent was to complete and report to the Board 135 hours of CPE

# A c t i o n s

representing previously required hours not reported to the Board. In addition, Respondent was to report CPE hours as required by Rules 1105.3000, item E (1) and Respondent agreed not to violate any rule or order that the Board has issued or is empowered to enforce, concurrent with making application for any future active certificate. The SCO signed by Mr. Anderson was received October 18, 2006 with a payment of \$250 of the civil penalty. On February 26, 2007, the SCO was approved by the full Board. A copy of the approved SCO was sent to Mr. Anderson on March 16, 2007. Correspondence was sent April 16, 2007 to remind Mr. Anderson that this matter was to be resolved by June 1, 2007 to avoid further disciplinary action. Because this is a SCO violation, the Complaint Committee scheduled a hearing before the Board. Notice was given 10 days prior to the scheduled August 20, 2007 Board meeting. Respondent's CPA certificate is Revoked effective immediately. Respondent shall immediately surrender his certificate to the Board office and shall not practice public accounting in any manner in the State of Minnesota.

Dawn Marie Galdonik, Certificate No. 21784 - File opened per October 20, 2006 CPE Committee. Ms. Galdonik failed to complete 120 hours of mandatory CPE for the years ended June 30, 2004, 2005 and 2006 and failed to reply to communications from the Board. Respondent violated Minnesota Statutes 326A.04 (2006) and Minnesota Rules 1105.1200, 1105.3000, 1105.5600, 1105.7800 (2005). Respondent appeared before the February 9, 2007 Complaint Committee. Ms. Galdonik was to submit CPE documentation to the Board before an ALJ preconference hearing scheduled May 9, 2007 at 1 PM. Respondent failed to appear at the prehearing conference and is in default. On May 11 and on July 26, 2007 exception letters were sent. Notice was given ten days prior to the scheduled August 20, 2007 Board meeting. Respondent's CPA certificate is Revoked effective immediately. Respondent shall immediately surrender her certificate to the Board office and shall not practice public accounting in any manner in the State of Minnesota.

Thomas P. Clark, Certificate No. 02772 - File was opened on May 23, 2007, per Securities and Exchange Commission Release No. 54736/November 9, 2006. SEC Complaint alleges that Mr. Clark mischaracterized a \$1.35 million payment, resulting in false financial statements relating to HRMI. On October 19, 2006, SEC entered an order permanently enjoining Respondent from future violations of sections 10(b) & 13(b)(5) of the Exchange Act and Rules 10b-5, 13b2-1 and 13b2-2 and aiding and abetting violations of

Sections 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act and Rules 12b-20 and 13a-13. Respondent also paid a \$20,000 civil penalty and was barred from acting as an officer or director of a public company for five years. Mr. Clark admits that the United States Securities and Exchange Commission issued a Consent Order, Release No. 54736/November 9, 2006, under which Respondent's right to appear or practice before the Commission was suspended, and that such suspension is a valid basis under which the Board may censure or reprimand Respondent under Minnesota Statutes 326A.08 Subpart 5 (a) (7) (2006). June 4, 2007 correspondence waiving 30 day notice was received. Mr. Clark voluntarily appeared at the June 11, 2007 Complaint Committee meeting. A proposed Stipulation and Consent Order was prepared. Respondent's certificate is censured and reprimanded and agrees not to violate in the future any statute, rule or order that the Board has issued or is empowered to enforce.

Jeffrey L Houdek, Surrendered Certificate No. 15294 - File opened on April 9, 2007, per correspondence from Lawrence Soper, SEC. Prior to Mr. Houdek's May 2006 surrender of CPA certificate, he willfully aided and abetted Stockwalk Group/MJK Clearing and caused violations of various provisions of the federal securities laws. He was ordered to cease and desist, pay a \$20,000 civil penalty and be suspended from association with any broker or dealer for a period of nine months. On July 16, 2007 a conference with the Complaint Committee was held; Mr. Houdek and William A. McNab, Winthrop & Weinstine, PA, attended. Respondent admits that the SEC Order Instituting Administrative and Cease and Desist Proceedings, Making Findings and Imposing Remedial Sanctions and A Cease and Desist Order Pursuant To Sections 15(B) And 21C of The Securities And Exchange Act Of 1934 As To Jeffrey L. Houdek, and that such Cease and Desist Order is a valid basis under which the Board may take disciplinary action against Respondent under Minnesota Statutes 326A.08 Subpart 5(a) (7) (2006). A proposed Stipulation and Consent Order was prepared. Respondent's certificate is censured and reprimanded.

*Disclaimer: Every effort has been made to ensure that the following enforcement information is correct; however, this information should not be relied upon without verification from the Board office. It should be noted that the names of companies and individuals listed may be similar to the names of parties who have not had enforcement actions taken against them. Disciplinary orders are public data and copies may be obtained by contacting the Board office.*

**Minnesota Board of Accountancy**  
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# Board Calendar

## 2007

November 5	Monday Complaint Committee 7:30 AM
November 16	Legislative/Rules Forum 8:00 AM
December 3	Monday Complaint Committee 7:30 AM
December 7	Board Meeting 10 AM, Conference Room 295

## 2008 (January to June)

January 11	Board Meeting 10 AM, Conference Room 295
January 25	Complaint Committee 7:30 AM
February 8	Board Meeting 10 AM, Conference Room 295
February 22	Complaint Committee 7:30 AM
March 28	Complaint Committee 7:30 AM
April 14	Monday Board Meeting 10 AM, Conference Room 295
April 25	Complaint Committee 7:30 AM
May 12	Monday Board Meeting 10 AM, Conference Room 295
May 23	Complaint Committee 7:30 AM
June 11-13	NASBA Eastern Region Mtg, Ashville, NC
June 18-20	NASBA Western Region Mtg, Newport Beach, CA

*All Board meetings are subject to time change.  
Contact the Board office for specific meeting times.*