

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
September 29, 2005
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy, held at the Board office in Boise, Idaho, was called to order at 9:10 AM with Chair Craig Rasmussen, CPA presiding. The Board adjourned to Executive Session at 9:15 AM. The Executive Session concluded at 9:55 AM with the Regular Session immediately reconvening. A break was taken from 10:40 AM to 11:00 AM with the Regular Session resuming at that time. The Board adjourned to Executive Session for a second time from 11:40 AM to 11:45 AM, with the Regular Session immediately resuming. A lunch break was taken at 12:05 PM with the Regular Session resuming at 12:15 PM. The Regular Session adjourned at 2:10 PM.

ROLL CALL: The following members of the Board were present:

Craig Rasmussen, CPA, Chair
Lisa Donnelley, CPA, Vice-Chair
Charles Clark, CPA, Secretary
Bette Jo Berryman, LPA Treasurer
Sam Cotterell, CPA Member

Absent and excused:

Stanley C. Wood, CPA Member
Don Etter, Public Member was ill

Barbara Porter, Executive Director; Sue Lenon, Board Secretary; and Larry Hunter, Legal Counsel, were present as Board staff.

1. APPROVE MINUTES: Mr. Cotterell moved to accept the minutes of the July 14, 2005 Board Meeting. Mr. Clark seconded. Motion carried.

2. EXECUTIVE SESSION: Craig Rasmussen, Chair, citing *Idaho Code* Section 67-2345, called for a vote to adjourn to Executive Session. All Board Members present voted as follows: Charles Clark, yes; Bette Jo Berryman, yes; Samuel Cotterell, yes; Lisa Donnelley, yes; and Craig Rasmussen, yes.

3. ACTION ITEMS FROM THE EXECUTIVE SESSION: When the Regular Session resumed, the Board addressed items from the Executive Session.

(A) *Approve Minutes:* Ms. Donnelley moved to approve the minutes of the July 14, 2005 Board Meeting Executive Session minutes. Ms. Berryman seconded. Motion carried.

(B) *Status Reports on Complaints:* Informational only, no actions taken.

(C) *Cease & Desist:* Informational only, no actions taken.

(D) *Exam Special Considerations and Scores:* Board action is found in Item 5.

(E) *Licensure Special Considerations and Disclosures:* Board action is found in Item 6.

(F) *Investigative Committee:* Mr. Clark moved to appoint Past Board member, Jim Pilcher, CPA, as Chair of the Investigative Committee and Curtis Pope, CPA to another three year term on the committee. Ms. Berryman seconded. Motion carried.

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4. REPORTS TO THE BOARD

(A) *Director Report:* 1. *Staffing:* Ms. Porter reported Ms. Aleto position will be full-time within another six weeks. 2. *One-time Bonus Money:* The allotted amount will be divided between the three full-time staff as 1.1% of their respective yearly salary. 3. *Office security update:* Ms. Porter informed the Board of the backup system used for office security of information. 4. *Update on NASBA Symposium September 14 & 15, 2005 in Chicago.* Mr. Rasmussen congratulated Mr. Cotterell and Ms. Porter for their participation as speakers and panel members and NASBA's work on re-establishing creditability to the CPA profession. 5. *Director's Report:* Ms. Porter informed the board of her activities from July through September.

(B) *Treasurer Report:* The Treasurers Report for FY 2005, ending June 30, 2005 was reviewed. Ms. Berryman, Treasurer, reviewed and approved the FY2007 budget request as prepared by Ms. Porter prior to submission to the Governor's Division of Financial Management and Legislative Budget Office by September 1, 2005.

5. EXAMINATION

(A) *Ratify Staff Approval of Exam Candidates and Special Consideration Applicants:*

1. *Special Considerations:* Ms. Donnelley moved to ratify the approval of the special consideration exam candidate from the Executive Session as well as the following list of candidates. Mr. Clark seconded. Motion carried. Mr. Cotterell moved to approve the application of the second special consideration to sit for the CPA exam as discussed in the Executive Session. The candidate is added to the following list of candidates. Ms Donnelley seconded. Motion carried. 2. *Exam Scores:* Mr. Clark moved to approve the Exam Scores as presented in the Executive Session. Ms. Donnelley seconded. Motion carried. Mr. Rasmussen noted Board Attorney Larry Hunter's son, Ryan Hunter was one of the passing candidates. Board congratulations were offered and accepted.

Export Date Range: 4-15-05 to 9-28-05

Examine	Type	Date
WEBB, REBECCA ELLEN EC-002213	FT	6/28/2005
GREEN, PEGGY KARLENE EC-002233	FT	7/15/2005
ORNER, JENNIFER LEE EC-002230	FT	6/30/2005
PETERSON, LISA EC-002229	FT	6/28/2005
WELLS, TROY DEE EC-002228	FT	6/28/2005
ALLEN, BRAD TONY SC-002227	FT	6/28/2005
IANUZI, PATRICK J. EC-002226	FT	6/28/2005
WRIGHT, DANIEL ROGER EC-002225	FT	6/28/2005
RANKIN, ADAM BALLANTYNE EC-002224	FT	6/30/2005
FISH, NATHAN JOHN EC-002223	FT	6/28/2005
GARVIN, JEFFREY MARK EC-002222	FT	7/20/2005
DYKSTRA, RACHEL ELIZABETH EC-002220	FT	6/28/2005
PERRY, JACE C EC-002214	FT	6/28/2005

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BODILY, EDWARD LEVI EC-002199	FT 5/4/2005
TIEDEMAN, ALYSSA DANIELSON EC-002211	FT 6/9/2005
BEE, HEATHER EC-002209	FT 6/8/2005
CALL, JUSTIN ROSS EC-002208	FT 6/8/2005
FREY, CHRISTOPHER MICHAEL EC-002234	FT 6/7/2005
SALISBURY, KIMBERLY ERIN EC-002206	FT 5/20/2005
MURRI, BRETT A EC-002204	FT 5/20/2005
SAAKIAN, SERGEY EC-002202	FT 5/20/2005
BACHMAN, MARIA DEBORAH EC-002201	FT 5/20/2005
KRAUS, KODY CHRISTOPHER EC-002198	FT 5/4/2005
CALHOUN, ANITA LYNN EC-2194	FT 5/4/2005
HE, LICHUN EC-002191	FT 5/4/2005
WHITE, ZACHARY CHARLES EC-002179	FT 5/5/2005
MERCIL, BRIAN WAYNE EC-002063	FT 8/30/2005
HAHN, DEAN ALBERT EC-002215	FT 6/30/2005
MILLINGTON, DALLAS FLOYD EC-002235	FT 6/30/2005
JAHODA, MILOSLAV EC-002302	FT 9/22/2005
OWEN, CARLA RENAE EC-002301	FT 9/22/2005
STINEBAUGH, BRADLEY BURBIDGE	FT 9/22/2005
ORGILL, JULIA M EC-002289	FT 8/30/2005
ANDERSON, ZACHARY SCOTT EC-002285	FT 8/24/2005
WATSON, MARK ALAN EC-002251	FT 6/30/2005
HANSEN, TIFFANY ROXANNE EC-002284	FT 8/24/2005
ANDERSON, MATTHEW RUSSELL EC-002236	FT 6/30/2005
BANNER, KENT EVAN EC-002239	FT 6/30/2005
CALL, DUSTIN GERALD EC-002243	FT 6/30/2005
STUEVE, SUSAN GAIL EC-002245	FT 6/30/2005
GRAY, JARED COREY EC-002252	FT 7/20/2005
CRONNELLY, JULIE ANN EC-002255	FT 7/20/2005
USHER, KARI MICHELLE EC-002275	FT 7/27/2005
DUDLEY, MATTHEW G EC-002262	FT 7/20/2005
JOHN, TRISTAN LANCE EC-000382	RE 5/17/2005
GRIEGER, NATALIE EC-000300	RE 4/25/2005
MARTINEZ, CAMILLE ROSE EC-000423	RE 6/29/2005
LEHMAN, SANDRA'E JEAN EC-000306	RE 7/27/2005
STOKER, LANCE BRADSHAW EC-000304	RE 7/29/2005
KELLY, BRADLEY C EC-000305	RE 6/9/2005
MINERT, DAVID RYAN EC-000313	RE 5/12/2005
WHITWORTH, WESTON TODD EC-000291	RE 6/28/2005
MINERT, DAVID RYAN EC-000313	RE 9/20/2005
GRANGE, KELLY F EC-000327	RE 5/12/2005
SCHWEIGERT, JACLYN RAE EC-000328	RE 7/15/2005
SCHWEIGERT, JACLYN RAE EC-000328	RE 9/20/2005
COX, PAUL BRIAN EC-000295	RE 6/16/2005

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WOLFF, MATTHEW B EC-000329	RE 6/23/2005
BOLIN, JOSHUA SHANE EC-000350	RE 6/6/2005
GAMETTE, WENDY LAMB EC-000355	RE 5/17/2005
GAMETTE, WENDY LAMB EC-000355	RE 6/23/2005
HURLEY, ELOISE EC-000395	RE 5/19/2005
TAN, CHAO XIA EC-000376	RE 4/25/2005
JOHN, TRISTAN LANCE EC-000382	RE 9/28/2005
CASE, SHANNON COLLEEN EC-000390	RE 6/29/2005
BOWDEN 3RD, JAMES EDWARD EC-000289	RE 4/25/2005
PETERSON, JASON LEE CP-4478	RE 4/27/2005
ANDERSON, JOSHUA DWAIN EC-000409	RE 6/29/2005
JOHNSON, BLAKE ROSS EC-000418	RE 7/29/2005
DHARIA, SWETAL EC-000421	RE 9/14/2005
MARTINEZ, CAMILLE ROSE EC-000423	RE 4/18/2005
HALL, JEREMY BRANT EC-000367	RE 7/15/2005
BAILEY, CHAD AARON EC-000754	RE 6/16/2005
SMITH, LINDA SHULDBERG EC-000775	RE 8/11/2005
BURKE, CAROLYN MARIE EC-000830	RE 6/29/2005
YOUNG, BRANDI V EC-000673	RE 9/28/2005
RUFFING, MAGAN MARIE EC-000010	RE 6/29/2005
MAART, DEANN EC-000543	RE 6/6/2005
JACOBS, TRACI LYN EC-002031	RE 5/17/2005
WALKER, NATHAN RAY EC-000424	RE 7/29/2005
RHUMAN, RANDALL MACK EC-000769	RE 7/15/2005
BAERLOCHER, CHRISTOPHER MARC	RE 7/15/2005
FARNES, SCOTT LARRY EC-000574	RE 9/28/2005
LARSON JR, JOHN ARTHUR EC-000008	RE 4/25/2005
PACKWOOD, ANNE-MARIE EC-000813	RE 6/16/2005
THOMAS, DEBORAH MICHELLE EC-000075	RE 7/15/2005
SISNEROS, FRED O EC-000727	RE 7/15/2005
CHRISTENSEN, TAMI ODILIE EC-000255	RE 6/23/2005
BAILEY, CHAD AARON EC-000754	RE 9/20/2005
MASCALL, RICHARD CRAIG EC-000725	RE 6/14/2005
DAVIS, SUSAN D EC-000540	RE 5/12/2005
BAYLESS, ROBIN FAYE EC-000082	RE 7/20/2005
READE, JENNIFER EC-000104	RE 9/28/2005
WILSON, NATHAN PATRICK EC-000224	RE 5/26/2005
ST PETER, BRIAN D EC-000225	RE 7/20/2005
NELSON, TANYA DAWN EC-000233	RE 6/30/2005
MOSHER, MARK WILLIAM EC-000234	RE 9/14/2005
HAGEN, DASHA ERIKA EC-000247	RE 7/15/2005
HUDSON, RHEANON LYNN EC-000248	RE 6/23/2005
COX, KRISTOPHER JOHN EC-000252	RE 6/6/2005
SISNEROS, FRED O EC-000727	RE 5/5/2005

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PETERSEN, BLAKE DALE EC-002094	RE 6/23/2005
WALKER, NATHAN RAY EC-000424	RE 9/28/2005
BLACK, GENIA LAVON EC-002035	RE 6/30/2005
HIXSON, AARON R EC-002030	RE 5/18/2005
RICHARDS, RYAN D EC-002036	RE 8/18/2005
WEI, DONG SC-002037	RE 6/29/2005
CASTELLAW, GARY ALAN EC-002045	RE 6/29/2005
ANDRUS, MICHAEL SPENCER EC-002050	RE 5/19/2005
VALLEY, KIMBERLY ANN EC-002056	RE 5/24/2005
VALLEY, KIMBERLY ANN EC-002056	RE 9/13/2005
COCKCROFT, ASHLEY ROBERT EC-002086	RE 5/5/2005
GINES, GAYLE MICHELLE EC-002087	RE 5/25/2005
HOLLEY, PATRICIA ANN EC-000529	RE 7/15/2005
PETERSEN, BLAKE DALE EC-002094	RE 5/12/2005
HIXSON, AARON R EC-002030	RE 9/26/2005
WELLS, BRANDON LEE EC-002095	RE 6/14/2005
HYATT, ROSS BRENT EC-002109	RE 5/5/2005
HYATT, ROSS BRENT EC-002109	RE 8/22/2005
DOUGLAS, JENNIFER L EC-002113	RE 5/25/2005
MYRICK, AMBER RAE EC-002123	RE 5/12/2005
VANDEWATER, NICOLE T EC-002130	RE 8/30/2005
GRIFFIN, EDDIE PAUL EC-002131	RE 8/11/2005
HUNTER, RYAN LARRY EC-002136	RE 6/28/2005
MORRELL, ADRIAN KYLE EC-002154	RE 9/20/2005
HAHN, DEAN ALBERT EC-002215	RE 9/28/2005
ANDERSON, MATTHEW RUSSELL EC-002236	RE 9/14/2005
GROENERT, DANIELLE LEE EC-002092	RE 6/23/2005
KIEL, STEVEN MICHAEL EC-001959	RE 9/28/2005
CATMULL, JACOB HENRY SC-000431	RE 5/5/2005
HARRIS, BEAU DAVIS EC-000436	RE 6/14/2005
KUBAT, ALENKA EC-000439	RE 4/25/2005
SMITH, SARAH LEANNE EC-000446	RE 9/28/2005
CHADD, JEFFERY SCOTT EC-000448	RE 8/22/2005
BALKOVETZ, FRANK ROBERT EC-000451	RE 6/14/2005
HODSON, EMILY JOYCE EC-000453	RE 4/27/2005
SALAZAR, MANUEL OLIVA SC-000456	RE 4/25/2005
WALKER, JARED MARK SC-000458	RE 6/28/2005
KIEL, STEVEN MICHAEL EC-001959	RE 6/30/2005
BENSON, DOUGLAS DEAN EC-002028	RE 5/5/2005
ELVEN, CONSTANCE RENEE SC-001966	RE 6/23/2005
DOSKELAND, BJORN ROALD SC-002002	RE 5/9/2005
SILER, JEFFREY WADE EC-002016	RE 8/18/2005
PALMER, MICHELE LYNN EC-002011	RE 7/20/2005
QUILLEN, MARK PHILLIP EC-000461	RE 8/18/2005

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LUCHINI, MARIETTE DENISE EC-002003	RE 7/15/2005
WHITE, MICHAEL ALLEN SC-001971	RE 7/27/2005
GARDNER, RICHARD KENNETH SC-002001	RE 5/12/2005
TETRICK, ANDREW ARTHUR EC-001999	RE 6/23/2005
SCHANZ, NATHAN GRAMMES EC-001994	RE 5/12/2005
YEARSLEY, THOMAS WILLIAM EC-001986	RE 6/6/2005
HACKING, JEREMY GALE EC-001982	RE 6/16/2005
RASMUSSEN, JON ALAN EC-001980	RE 6/23/2005
BRADEN, MICHAEL LEE SC-002005	RE 4/27/2005
TEN EYCK, THERESA MALY EC-002210	TR 7/20/2005
ATANASOV, IVAN STEFANOV EC-002296	TR 9/22/2005

Total Att's Exported: **155**; First Time: **43**; Re-Exam: **110**; Transfer: **2**

(B) Statistics from the CBT Testing Windows:

Ms. Porter explained the forms sent to the exam candidates notifying them of their score. The sections of the exam are: AUD, Audit; BEC, Business Environment Concepts; FAR, Financial Accounting and Reporting; and, REG, Regulation. Idaho's pass rate has been high in relation to the national average.

Idaho Statistics from the CBT Testing Windows to date:

CBT Statistics	Window 1 Apr/May 2004	Window 2 Jul/Aug 2004	Window 3 Oct/Nov 2004	Window 4 Jan/Feb 2005	Window 5 Apr/May 2005	Window 6 Jul/Aug 2005
Total Candidates	37	61	87	69	67	94
Sections						
AUD	20	26	40	20	25	33
BEC	10	24	29	27	21	46
FAR	11	20	41	23	22	34
REG	10	27	25	33	22	38
Total Sections	51	97	135	103	90	151
Average Score						
AUD	75	70	69	70	72	74
BEC	74	74	77	74	77	72
FAR	73	70	71	64	70	75
REG	78	71	71	70	73	72
Total Passed						
AUD	10	10	13	12	12	15
BEC	5	11	17	13	12	23

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FAR	5	6	21	6	9	21
REG	6	9	10	11	11	18
Total Failed						
AUD	10	16	27	8	13	18
BEC	5	13	12	14	9	23
FAR	6	14	20	17	13	13
REG	4	18	15	22	11	20
Percentage Passed						
AUD	50%	38%	33%	60%	48%	45%
BEC	50%	46%	59%	48%	57%	50%
FAR	45%	30%	51%	26%	41%	62%
REG	60%	33%	40%	33%	50%	47%
Vs. National Rates						
AUD				40%	46%	
BEC				43%	43%	
FAR				36%	44%	
REG				35%	42%	

6. LICENSEES AND PRACTICE PRIVILEGES

(A) *Approve New Licensees:* Ms. Donnelley moved to ratify the licensure disclosure of the Special Consideration License Applicant from the Executive Session. Ms. Berryman seconded. Motion carried. Ms. Donnelley moved to ratify the approval of new licensees CP-4458 to CP-4483. Mr. Clark seconded. Motion carried.

CP-4467	ADAMS, JOHN DAVID	Reciprocity	WA	8/3/2005
CP-4458	BLACKBURN, GERALD A	Reciprocity	OK	7/13/2005
CP-4473	CASE, MARY KATHERINE	Reciprocity	OR	8/25/2005
CP-4474	COLLINS, THOMAS DAVID	Reciprocity	CA	8/25/2005
CP-4464	DIGGS, KRISTIN NAOMI	Exam		7/21/2005
CP-4463	FLAMM, WESTON WILLIAM	Exam		7/19/2005
CP-4469	GEDDES, SHERRILL LYNN	Exam		8/5/2005
CP-4459	HANKS, CRAIG ALAN	Transfer of Grades	UT	7/13/2005
CP-4460	HARTMAN, RONNIE W	Transfer of Grades	NC	7/15/2005
CP-4475	HAWS, TYLER MCKAY	Transfer of Grades	CA	8/25/2005
CP-4468	HIGLEY, RANDI KAY	Exam		8/4/2005
CP-4471	HUFFIELD, AUTUMN MICHELL	Exam		8/10/2005
CP-4461	JOHNSON, WARREN TYLER	Exam		7/15/2005
CP-4476	MATSON, KRISTI MARIE	Reciprocity	CA	8/25/2005
CP-4480	MCCURDY, LESLIE KAY	Exam		8/25/2005
CP-4477	NEELEY, WAYNE PAUL	Reciprocity	UT	8/25/2005
CP-4478	PETERSON, JASON LEE	Exam		8/25/2005
CP-4482	PITMAN, JENNA CLARA	Exam		9/21/2005

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CP-4470	ROBINSON, RYAN RICKY	Exam		8/5/2005
CP-4462	RUSSELL, JOHN RANDALL	Exam		7/15/2005
CP-4483	SHOLBERG, ERIC M	Reciprocity	CA	9/21/2005
CP-4479	SMITH, WILLIAM L	Exam		8/25/2005
CP-4465	TIMMONS, NOAH LYNN	Exam		7/27/2005
CP-4472	WEISSMAN, HELAINE SONDRRA	Reciprocity	VA	8/11/2005
CP-4466	WILSON, JOYCE KAY	Transfer of Grades	WY	7/29/2005
CP-4481	WISCOMBE, KYLEE JANE	Exam		9/21/2005

(B) Approve New Practice Privileges: Mr. Clark moved to ratify the new Practice Privileges PP-0179 to PP-0193. Ms. Donnelley seconded. Motion carried.

PP Number	Name	Effective	State
PP-0179	SCHWARTZ, GREGORY WILLIAM	7/20/2005	MN
PP-0180	NAKAO, JENNIFER	7/20/2005	UT
PP-0181	WHITE, STEVEN B	7/20/2005	UT
PP-0182	STEINER, DAVID J	7/20/2005	CO
PP-0183	ADAMS, JOSEPH J	7/20/2005	CO
PP-0184	DAY, STEPHEN J	7/20/2005	WA
PP-0185	BROWN, PATRICK J	7/20/2005	ND
PP-0186	DUTOIT, STACY M	7/20/2005	ND
PP-0187	DARRAGH, JAMES K	7/27/2005	WA
PP-0188	BROWN, KREG A	7/27/2005	CO
PP-0189	TRACY, KENNETH L	8/5/2005	WA
PP-0190	HUTCHINSON, MICHAEL G	8/10/2005	CO
PP-0191	FLEMING, JOHN B	9/13/2005	NV
PP-0192	DESANTIS, JAMES FRED	9/28/2005	OH
PP-0193	KENNEDY, CARRIE A	9/28/2005	WA

(C) Request for waiver of late license fee: The Board reviewed the letter from Roger Corless, CPA, requesting a waiver of the late license renewal fee. Mr. Cotterell moved to deny the request. Ms. Berryman seconded. Motion carried.

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

(A) Vacant position on Peer Review Oversight Committee: Mr. Clark moved for the Board to appoint Len Hodge, CPA, as the replacement for the position vacated by new Board Member Stan Wood on the PROC committee. Ms. Donnelley seconded. Motion carried. Mr. Rasmussen appointed Board Member Charles W. Clark, CPA as the Board Liaison to the Peer Review Oversight Committee.

(B) NSA Peer Review Program: Ms. Berryman presented a letter from NSA, signed by Steve Hansen, on NSA's decision to discontinue the Peer Review Program.

8. CONTINUING PROFESSIONAL EDUCATION: A question arose regarding ghost writers. Ms. Porter asked the Board to provide Staff guidance on a letter a CPA wrote to Board Chair Craig Rasmussen contesting a decision of the CPE Committee. The Board directed Ms. Porter to contact NASBA for clarification of wording used in the Statement on Standards in paragraphs #40 and #41.

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The issue will be addressed at the December Board Meeting.

9. NASBA UPDATE

(A) Regional Directors' Focus Questions: The Board reviewed the questions and provided guidance on the responses.

(B) NASBA Annual Meeting – Attendees, Voting, and Bylaw change: NASBA's Annual Meeting will be held in Tucson, Arizona October 30 through November 2, 2005. Ms. Porter, Mr. Rasmussen, Mr. Clark, Mr. Cotterell and Mr. Wood will be attending. Board Chair Craig Rasmussen, Idaho's voting delegate received direction to vote in favor of Wes Johnson as NASBA Vice-Chair, and the Bylaw changes. The bylaws changes clarify that Nominating Committee alternates are not 'members' of the committee, allowing alternates to be available for appointment to offices.

(C) UAA Exposure Draft: The Joint AICPA-NASBA UAA Committee, chaired by Sam Cotterell on the NASBA side, issued an Exposure Draft of suggested changes to the Uniform Accountancy Act. Mr. Cotterell led a discussion of the Exposure Draft, noting many of the changes have already been adopted by Idaho. The Board provided Ms. Porter with guidance for a response by the October 3, 2005 due date.

10. UPCOMING MEETINGS:

The next Board Meeting will be December 8, 2005.

There being no further business before the Board, the meeting was adjourned at 2:10 PM.

R. Craig Rasmussen, CPA, Chair

Lisa L. Donnelley, CPA, Vice-Chair

Charles W. Clark, CPA, Secretary