



VOLUME 28, ISSUE 1

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IDAHO STATE BOARD OF ACCOUNTANCY

Promoting the reliability of financial information

NEW BOARD MEMBER APPOINTED

Stanley C. Wood, CPA with Magnuson, McHugh and Co in Coeur d'Alene was appointed by Governor Kempthorne to the Idaho State Board of Accountancy. Mr. Wood served as a member of the State Board's Peer Review Oversight Committee from 2003 until his Board appointment. Prior to then, Mr. Wood was active with the Idaho Society of CPAs and AICPA Peer Review programs.

Mr. Wood replaces Jim Pilcher, CPA with Hayden Ross & Co in Moscow, Idaho.

WELCOME TO THE BOARD, STAN!

PROC COMMITTEE CHANGES

The Board would like to welcome Leonard Hodge, CPA with McHugh and Co in Coeur d'Alene to the Peer Review Oversight Committee. He fills the vacancy created when Mr. Wood was appointed to the State Board. Mr. Hodge has an extensive Peer Review background, and has served for five years on the Idaho State Board of Accountancy.

NEW STAFF MEMBER

Our newest member of the **ISBA** staff is Annette Aleto. She is our Administrative Assistant, and comes to us with over six years experience with the Idaho State Controller's Office.

WELCOME ANNETTE!



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2006 IMPORTANT DATES

April 20	Board Meeting
July 3	License Renewal Deadline
July 13	Board Meeting (McCall)
Sept 28	Board Meeting
Oct 2	Firm Registration Deadline



In Memory Of...

Donald C. Etter, 69, of Mountain Home, died Thursday, October. 27, 2005 at his home, with his wife Jean by his side.

Don was born in Pocatello and graduated from Pocatello High School. Don served in the U.S. Navy for four years. After his honorable discharge from active duty he worked for the Bank of America for five years. He went to work for First Security Bank in 1964 and in 1970 he was transferred to Mountain Home as bank manager. He retired from the bank in 1983. Don was elected Mayor of Mountain Home in the fall of 1983 and retired from that position in 2000.

Don was appointed as the public member of the Idaho State Board of Accountancy by Governor Andrus on April 19, 1994. He was re-appointed by Governor Batt in 1997, and re-appointed again by Governor Kempthorne in 2002. Don was serving his third term at the time of his death and is the longest serving Board member in the history of the Idaho State Board of Accountancy. The Board members and staff feel very fortunate to have known Don and his wife Jean for this extended amount of time and it was always a pleasure to spend time with them. He was a community leader, a loving husband, a devoted father and grandfather, and simply one of the nicest men you could ever hope to meet.

Jerome F. (Jerry) Beeson, CP-195

Licensed: May 3, 1957

Died: March 3, 2006

Ludell Waldron, CP-332

Licensed: December 22, 1964

Died: February 6, 2005

Harry M. Little, CP-467

Licensed: September 29, 1969

Died: March 2, 2006

Sharon "Sheri" Dawn Garman, CP-821

Licensed: September 19, 1975

Died: September 16, 2005

Charmian Lake, CP-1200

Licensed: March 27, 1979

Died: April 5, 2005

Kurt Jay Euteneier, CP-2415

Licensed: July 1, 1988

Died: February 9, 2005



Are you missing a past copy of the Newsletter? You can download copies from our web site at :

isba.idaho.gov

CPE REPORTING

We just completed the 2005 CPE Reporting time period and now is the time licensees begin thinking about how to complete their requirements for 2006. To help you get your year off to a good start, we are addressing some of the more common questions about Continuing Professional Education. Keep in mind, Idaho follows the Joint AICPA/NASBA Statement of Standards for CPE programs. A copy can be downloaded from our website by clicking on 'CPE'.

"Will this Self-Study program count?" The major question to ask the CPE provider is "Does the program offer interactive feedback?" The Commentary for Standard No. 7 says "...CPE program sponsors of self-study programs must elicit participant responses to test for understanding of the material, offer evaluative feedback to incorrect responses, and provide reinforcement feedback to correct responses." An exam with a minimum passing grade of 70 must be completed before CPE credit is issued for the course. If the program is by one of the QAS sponsors on NASBA's website, it qualifies.

"Do I have to send my documentation in with my CPE report?" No, only if you are audited or request an extension are you required to supply documentation for CPE reported.

"Do I need a certificate?" Yes, CPE sponsors must provide documentation of your participation (See # 44, Standard #17) with the appropriate information outlined. Retain this certificate for five years.

"What if I do not have my required CPE credits by December 31?" Submit the credits you have and request an extension for the remainder. You are required to obtain 1.5 times the missing credits no later than May 31 of the following year. Persons requesting *extensions* are automatically required to send in documentation of all CPE for that year's reporting and will be part of the following year's audit. If a medical condition is the reason, request an *exception* by submitting a letter from your Doctor stating the reason you were unable to obtain the necessary credits.

“Do college credits count?” Yes, one semester credit equals 15 CPE credits; quarter systems equals 10 credits. (See #32)

“How do the standards define the terms *Qualified*, *Independent Party*, *Published Article*, and *Ghost Writer*?” To paraphrase Bridget Candler, Manager of NASBA's Compliance Services *Qualified* and *Independent Party* are not specifically defined in the standards. Standard #4 indicates *Qualified* would be determined by education and/or experience on an individual basis. To maintain *Independence*, as in Standard #5, the reviewer should not be involved in the development of the program. *Independence*, as typically associated with internal control, would imply that the reviewer not be influenced by the program developers. In most cases, involvement in the development of the project and being independent from the author will be clear. It is possible for an author and reviewer to work for the same firm and be independent. It would be the author's responsibility to prove independence and the Board's decision whether this independence has been proven. *Published* in the spirit of the standard suggests a broad interpretation of publication to allow for in-house and small publications. The presenter of a quality in-house presentation may improve professional competence as much or more than a large public presentation. The standards allow equal opportunity to both of these presenters to earn CPE credit. An in-house presentation may be publicized through an inter-office email and a large presentation may use more formal publishing avenues; however, the standards allow for both to be considered to be *published*. *Ghost writers* may have more of a challenge providing appropriate documentation of being the author; however, in accordance with the standards, CPE credit should be issued for time spent maintaining and/or improving professional competence. It would appear Professional competence would be maintained or improved by the person who wrote the book and not the person whose name is on the publication. If more than one person is responsible for a project, CPE credit can be shared. Each person should be allotted credit based on the standards. If a *ghost writer* is writing an article for another CPA to advertise the company, only the *ghost writer* would receive credit provided there was confirmation he or she was the author.

The most recent meeting of the CPE Committee was March 2, 2006. The Committee's recent actions include the following four items:

1) Extensions typically will not be granted if little or no CPE hours are taken during the year; 2) Verification that written articles underwent independent review prior to publication must be submitted with CPE reports; 3) Requests for extensions automatically cause the licensee's report to be audited for both the current and following year; and 4) Instructors, discussion leaders, speakers, and professors may receive CPE the first time they present. For repeat classes, licensees must demonstrate the learning activity substantially changed, requiring additional study or research before they can claim additional CPE.

So how do you get going for 2006? For starters, use the new and improved online 2006 CPE Reporting Form! Download and save it your computer. As you take CPE courses in 2006, record them on the form. At year end, your courses will be recorded and ready to submit!

Or let NASBA keep track through CPEtracking. For info, visit NASBA.org and click on CPE.

Your CPE Report was due by January 31, 2006.

All active licensees (including new and reinstated licensees) must file a CPE report.

The following late fees will be charged for CPE reports received during these months:

March \$150	April \$200
May \$250	June \$300

Fees and reports are required to renew.

New Web Address: isba.idaho.gov

Download the latest forms from our site!

DISCIPLINARY ACTION

Scott Beggs CP-1764 was charged with felony embezzlement. He has not come to trial yet. In the meantime, Mr. Beggs entered into a Stipulated Consent Agreement with the Idaho State Board of Accountancy to place his license into Lapsed Status in lieu of Discipline.

Val Burton CP-2149 failed to provide Due Professional Care in providing services to tax clients. Mr. Burton entered into a Stipulated Consent Agreement with the Idaho State Board of Accountancy. The Board issued a Letter of Reprimand and fined Mr. Burton \$250.

CPA EXAM FEE INCREASES IN 2006 AND 2007

The AICPA, NASBA and Prometric are increasing their fees for CPA Examination candidates with initial and re-exam applications approved by August 15, 2006 or later. The increase is approximately \$27 per section. If you plan on taking a section of the examination and want to avoid the fee increase, please file your application with our office no later than July 1st for initial applications and August 1st for re-examination applications.

Exam Section	AICPA	NASBA	Prometric*	Total Cost
AUDIT 4.5 hours	\$65	\$15	\$107.00	\$187.00
FARE 4.0 hours	\$65	\$15	\$95.44	\$175.44
REG 3.0 hours	\$65	\$15	\$72.33	\$152.33
BEC 2.5 hours	\$65	\$15	\$60.78	\$140.78

* \$23.11/hour plus \$3/section security fee

ISSUING FINANCIAL STATEMENTS WITHOUT REPORTS AND USING SAFE HARBOR LANGUAGE

The Idaho Accountancy Act and Rules permit Idaho licensees to issue financial statements for third party reliance in one of two different categories.

The first category is financial statements without a report. These are sometimes referred to as 'plain paper' financial statements. When issuing this type of financial statement, a licensee cannot attach a report indicating that the information has been 'compiled' in accordance with Professional Standards.

Instead, the licensee must attach a letter using the Safe Harbor Language which is contained in Section 54-226, *Idaho Code*.

The Safe Harbor Language reads:

"I (We) have prepared the accompanying (financial statements) of (name of entity) as of (time period) for the (period) then ended. This presentation is limited to preparing in the form of financial statements information that is the representation of management (owners). I (We) have not audited or reviewed the ↴

accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them."

The second category of financial statements includes compilations, reviews, or audits. A licensee must attach a report, as defined in AICPA Professional Standards, to these financial statements.

Please note that a firm cannot issue financial statements in both of these categories. It is an 'either-or' situation.

If you elect to provide compiled, reviewed, or audited financial statements, that is the level that all your work must be done at. The work is subject to Peer Review.

If you elect to provide 'plain paper' financial statements to your clients for third-party reliance, that is the level that all your work must be done at. The work is not subject to Peer Review.

REINSTATED LICENSES

The following individuals reinstated their Idaho CPA licenses since July 1, 2005.

AX, STEVEN R	CP-3376
DUNN, RUSSELL J	CP-2931
ELLINGSON, TAMERA SUE	CP-3274
HARRIS, KENNETH R.	CP-1505
JENSEN, BRIAN	CP-4381
KEEFER, WANDA J	CP-3711
LEONARD, KELLY ANNE	CP-2940
MORGAN, MICHAEL M.	CP-1280
SCHATZA, JEROME FRANK	CP-0534
SNOW, SCOTT BEAMAN	CP-3709
STENGEL, JEFFREY J	CP-2644
SWAGER, DAVID PAUL	CP-0707
THIEL, LUCINDA ANN	CP-2169
ZABALA, JOHN EUSEBIO	CP-2200

RETIRED LICENSES

The following individuals renewed as Retired Idaho CPAs as of July 1, 2005. They must use the title "CPA-Retired" and cannot provide services reserved to licensees.



CAUFIELD, ROBERT GREGORY	CP-1327
GIBBS, JONATHAN G	CP-2863
GRAEFF, LESLIE	CP-2112
HANSON, RAYMOND	CP-0337
LAWLEY, DUARD D	CP-0238
MARAS, JOHN WALLIN	CP-0614
SWANSON, STEPHEN C	CP-0261

NEW LICENSEES

ADAMS, JOHN D	CP-4467	Rec WA	MARSHALL, BONNIE J	CP-4439	Exam
AGGERS, PATRICK E	CP-4407	Exam	MATSON, KRISTI M	CP-4476	Rec CA
BAIRD, CAROLYN C	CP-4499	Rec VA	MCCARTHY, LORRAINE F	CP-4492	Rec CA
BARTLETT, ROBERT M	CP-4408	Exam	MCCURDY, LESLIE P	CP-4480	Exam
BLACKBURN, GERALD A	CP-4458	Rec OK	MCGREGOR, OLIVIA A	CP-4424	Exam
BOOTH, JANICE M	CP-4490	Exam	MEIER, LESLIE V	CP-4409	Rec WA
BRADEN, MICHAEL L	CP-4501	Exam	MIKESELL, R ERICK	CP-4414	Exam
BRYANT, BREEIN N	CP-4437	Exam	MILLER, BRYAN	CP-4454	Rec WA
BURKE, JOHN	CP-4488	Rec WA	MISKIN, CORBET R'TEL	CP-4442	Exam
CASE, MARY K	CP-4473	Rec OR	NEELEY, WAYNE P	CP-4477	Rec UT
CATMULL, JACOB H	CP-4500	Exam	NESS, GARY G	CP-4445	Rec MN
COLLINS, THOMAS D	CP-4474	Rec CA	OLSEN, CHRISTOPHER R	CP-4456	Exam
CORDON, LEE P	CP-4402	Rec CA	ONEY, JULENE	CP-4436	G/T WA
CRANE, MAKI K	CP-4497	Exam	OSGOOD, JAMES D	CP-4406	Exam
CROOKHAM, BRYAN R	CP-4420	Exam	PARENDO, PAUL V	CP-4498	G/T CA
DEWEY, DAVID E	CP-4428	Exam	PEREZ, JUNE K	CP-4418	G/T MN
DIGGS, KRISTIN N	CP-4464	Exam	PETERSON, JASON L	CP-4478	Exam
DOSTER, PHILLIP R	CP-4453	Exam	PHILLIPS, CELIA	CP-4431	G/T VA
EICHERS, PRESTON M	CP-4403	Rec UT	PITMAN, JENNA C	CP-4482	Exam
ERICKSON, TAMMY	CP-4449	Rec WA	PLEW, SCOTT E	CP-4412	Exam
EVE, JOSEPH P	CP-4423	Rec MT	QUIGLEY, R PAXTON	CP-4489	Rec VA
FETZER, THOMAS H	CP-4438	Exam	REES, CHUCK A	CP-4441	G/T CA
FIEDLER, CORRINE M	CP-4443	Exam	REESE, CLARK A	CP-4446	Exam
FLAMM, WESTON W	CP-4463	Exam	ROBERTSON, RUTH J.	CP-4447	Exam
FRECKLETON, JASON L	CP-4410	Exam	ROBINSON, RYAN R	CP-4470	Exam
FULLMER, NEIL A	CP-4495	Exam	RUSSELL, JOHN R	CP-4462	Exam
GARNER, CYNTHIA B	CP-4444	GT WA	RYAN, CLETE	CP-4485	Rec MT
GARNER, SAMUEL L	CP-4440	Exam	SANTEE, BRIANA L	CP-4491	Exam
GEDDES, SHERRILL L	CP-4469	Exam	SCHMALTZ, WAYNE	CP-4484	Rec ND
GIESE, CORY W	CP-4426	Rec CA	SHAW, AMY I	CP-4451	Exam
GOLDING, KEITH B	CP-4429	Exam	SHOLBERG, ERIC M	CP-4483	Rec CA
GOODWIN, MITCHELL E	CP-4434	Exam	SHRUM, WILLIAM A	CP-4496	Exam
GORDON, ERIC T	CP-4486	Exam	SIMPSON, SCOTT F	CP-4413	Rec OR
HANKS, CRAIG A	CP-4459	G/T UT	SMITH, WILLIAM L	CP-4479	Exam
HARTMAN, RONNIE W	CP-4460	G/T NC	TAYLOR, RUSSELL G.	CP-4425	Exam
HAWS, TYLER MY	CP-4475	G/T CA	THOMSEN, DAREL L	CP-4430	Rec WA
HIGLEY, RANDI K	CP-4468	Exam	TIMMONS, NOAH L	CP-4465	Exam
HOGABOAM, REIONDA R	CP-4494	Exam	TODD, LAURIE K.	CP-4457	Exam
HOLDORF, BECKY M	CP-4404	G/T MT	YOUNGWIRTH, DEBORAH	CP-4422	Exam
HUFFIELD, AUTUMN M	CP-4471	Exam	WAGNER, KARL C	CP-4421	Rec TX
HURST, JEFFERY R	CP-4405	Exam	WALDRON, BRENT G.	CP-4411	Exam
JENSEN, NICHOLAS S	CP-4427	Exam	WALTERS, PAUL R	CP-4452	Exam
JOHNSON, WARREN T	CP-4461	Exam	WEISSMAN, HELAINE	CP-4472	Rec VA
KEARSLEY, BRIAN P	CP-4433	Exam	WICKHAM, JEFFREY L	CP-4487	Exam
KELLER, CAMERON S	CP-4416	Exam	WILSON, JOYCE K	CP-4466	G/T WY
KRUMWIEDE, KIP R	CP-4455	Rec TN	WISCOMBE, KYLEE J	CP-4481	Exam
LESLIE, ROBERT J	CP-4448	Rec AZ	ZIPPRICH, MAI-LYNN THI	CP-4415	Rec NV
LIM, BOON POCK	CP-4419	Exam			
LINGBLOOM, HEATHER I	CP-4417	Exam			
LOVELAND, BLAKE	CP-4493	Rec UT			
MAHALINGAM, SAVITHRY	CP-4450	G/T CO			

Methods Of License

Exam=Examination Rec= Reciprocity
G/T=Grade Transfer



PRACTICE PRIVILEGES

ACKERMAN, JAMIE	PP-0175	WA	LLEWELLYN, RALPH JAMES	PP-0164	MT
ADAMS, JOSEPH J	PP-0183	CO	LOW, MARK E	PP-0142	UT
ASPENSON, DAVID P	PP-0148	CO	MACDONALD, DOUG	PP-0213	MT
AUG, MATTHEW	PP-0140	MO	MARKOVICH, STEVEN J	PP-0169	MT
AVIS, STEVEN C.	PP-0156	UT	MARTINEZ, WILLIAM J. III	PP-0152	CO
BORKOWSKI, KEVIN	PP-0160	OR	MATTSON, STACY	PP-0216	WA
BRENDEL, JAMES N	PP-0154	CO	MCDONALD, DAVID W.	PP-0208	TX
BROWN, KREG A	PP-0188	CO	MCNEAL, KARI LYNN	PP-0206	MN
BROWN, PATRICK J	PP-0185	ND	MEYER, JEFFREY T	PP-0199	WA
BURKE, JENNIFER	PP-0139	KY	MILLER, JUSTIN B	PP-0168	WA
BURRIS, KEITH E.	PP-0194	NC	NAKAO, JENNIFER	PP-0180	UT
CARTER, WILLIAM C.	PP-0163	TX	NEFDI, RALPH G	PP-0157	CA
CHRISTENSON, JULIE	PP-0144	TX	NITSCHKE, ALTON A	PP-0207	ND
CLARK, ROD C	PP-0162	OR	NITTLER, STEVEN A	PP-0202	CA
CLEAVER, PAM R	PP-0197	WA	NORWOOD, GEOFFREY W	PP-0215	WA
CONSTANTINE, GARY	PP-0159	TX	PACK, ANTHONY WADE	PP-0147	NC
DARRAGH, JAMES K	PP-0187	WA	PILAND, JOHN L	PP-0176	CA
DAUGHERTY, DON E	PP-0149	TX	RAUCH, RONALD G	PP-0172	WA
DAVIS, SHARON A	PP-0203	CA	RICHARDSON, JOSEPH W	PP-0146	TX
DAY, STEPHEN J	PP-0184	WA	ROSE, JOHN E	PP-0200	CA
DESANTIS, JAMES F.	PP-0192	OH	ROSS, JODY A	PP-0211	MT
DITZLER, STEVEN	PP-0174	WA	SCHUMACHER, MICHAEL R	PP-0201	ND
DUSTIN, MARK M	PP-0214	UT	SCHWARTZ, GREGORY W.	PP-0179	MN
DUTOIT, STACY M	PP-0186	ND	SEARING, JANE M	PP-0173	WA
EDEN, BARRY L	PP-0161	WV	SHALLON, MARTIN LEE	PP-0151	CA
FAHR, AARON K.	PP-0165	UT	SMITH, NATHAN ALAN	PP-0177	CO
FICCA, PAUL	PP-0210	WA	SMITH, SCOTT GIBBS	PP-0166	CA
FLEMING, JOHN B	PP-0191	NV	STEEN, RICHARD ALLEN	PP-0155	ND
GLEASON, THOMAS	PP-0167	WA	STEINER, DAVID J	PP-0182	CO
GRIFFIN, LEANNE	PP-0212	MT	STOKER, HOWARD S.	PP-0178	UT
GRIME, KYMBERLI A	PP-0209	CA	TOPEL, PEGGY E	PP-0153	CO
GULLING, TIMOTHY	PP-0205	CA	WEBER, DAVID	PP-0143	CO
HAWLEY, JACLYNE C	PP-0171	WA	WESTERGARD, RAY O	PP-0158	UT
HOPKINS, ROBERT J	PP-0217	WA	WHITE, STEVEN B	PP-0181	UT
HUTCHINSON, MICHAEL G	PP-0190	CO	WILLIFORD, GREGORY S.	PP-0150	TX
KENNEDY, CARRIE A	PP-0193	WA	WOLTERS, TIMOTHY P.	PP-0145	MO
KIDMAN, MICHAEL C	PP-0141	UT	WRIGHT, MARY	PP-0196	WA
LANGENHORST, HUBERT S	PP-0218	WA	WROBLEWSKI, SCOTT	PP-0195	WA
LELEGREN, JON	PP-0170	UT	YESENOSKY, DIANE	PP-0204	CA

INACTIVE LICENSES

The following individuals renewed as Inactive Idaho CPAs as of July 1, 2005.
They must use the title "CPA-Inactive" and cannot provide services reserved to licensees.

BARKAS, DIANNE J.	CP-1251	HANES, BRENDA F.	CP-2472
BELL, DAVID L.	CP-3883	HARDAWAY, MICHAEL D	CP-3178
BLANKENSHIP, SHEILA D	CP-4129	HOUGARDY, DONALD J	CP-2143
BUSBOOM, RICHARD L.	CP-0569	JOHNSON, RUSSELL E.	CP-2937
DANIELS, GENE C.	CP-3151	JOYCE, THOMAS S.	CP-1122
DUTRA, BARBARA A.	CP-3756	MATHISEN, WILLIAM L.	CP-1576
ECKERT, ARMAND M	CP-0847	MC CLARAN, B JANE	CP-4193
HALLISSEY, SEAN P	CP-3662	MCNUTT, ROBERT M.	CP-2343

NICHOLSON, CYNTHIA S.	CP-1682	THUESEN, EILEEN W.	CP-2563
OBERBILLIG, JANELLE S.	CP-2973	THURSTON, KENNETH E.	CP-0593
PRESTON, FRANK F.	CP-2558	UHRIG, LORI A	CP-3538
RIECHERS, STEVEN J.	CP-1376	VEGWERT, JERALD M.	CP-1689
SCHMITT, CAROL A.	CP-2710	VOLGER, RONALD H.	CP-1728
SHARK, REX K.	CP-3580	WATSON, H LEE	CP-3345
SUMNERS, SALLY L.	CP-3834		

LAPSED LICENSES

The following individuals no longer hold Idaho CPA or LPA licenses or Practice Privileges in Idaho.
Their licenses or privileges were placed into Lapsed status as of July 1, 2005.

ANDERSON, ROBERT BRENT	CP-4242	KERN, DANIEL J	CP-0888
ANDERSON, WALLACE S	CP-3665	KNUDSON, JAMES R	PP-0038
AUG, MATTHEW	PP-0140	LAUER, KIMBERLY LYNN	CP-2766
BADRAUN, JUSTIN N	CP-3448	LIGHT, MARTIN DONALD	CP-2665
BAILEY, JAMES HOWARD	CP-1763	MANSSELL, THOMAS W	CP-3558
BALDWIN, KENNETH E	PP-0103	MATHISEN, WILLIAM LUKE	CP-1576
BEGGS, SCOTT HAROLD	CP-1764	MILLER, JUSTIN B	PP-0168
BLACKBURN, JAYNE MAYEDA	CP-1920	MILLHEISLER, JOHN E	PA-0106
BLODGETT, DAVID JAY	CP-4099	NEITZKE, TAMARA	PP-0065
BOHNSACK, SARAH A	PP-0130	NELSON, NEIL FOSS	PA-0069
CHRISTENSON, JULIE	PP-0144	OBERBROECKLING, KATHERINE M	PP-0134
CLARK, LYLE WILLIAM	CP-2536	O'NEIL, MICHAEL CRAIG	CP-2401
CLARK, ROD C	PP-0162	O'NEIL, THOMAS JAMES	CP-2571
CONSTANTINE, GARY	PP-0159	PASSEY, STEVEN K	PP-0106
CUTRIGHT, DEBRA SUE	CP-3923	PEARCE, SHERI L	CP-4435
DALTON, HEIDI L	CP-3200	PFEIFFER, JOHN A	CP-2840
DAUGHERTY, DONALD E, JR	PP-0149	PLATTS, DEBRA LOIS	CP-3393
DIETZLER, DAVID A	CP-1058	RANDALL, STEVEN	PP-0100
DUNCAN, DIANE MERRICK	PP-0084	RIVETT, KENNETH GORDON	CP-0817
EIKUM, JEROME LAVERNE	CP-1923	RYDER, TERRY W	CP-3596
ENDOW, FRED KAZUO	CP-2774	SARACENO, ANGELA	PP-0135
EYRE, EDWENA M	CP-3691	SAUER, LEE EDWARD	CP-0420
FINKE, JENNIFER ELDER	CP-1894	SAUNDERS, SHANE	CP-3784
FOLSKE, GRANT JAY	CP-4191	SCHMIDT, TERRY L	PP-0088
FORSYTH, CHRISTOPHER JOHN	CP-2704	SCHNEIDER, S KENT	CP-1364
FREEPARTNER, MARYANN L	CP-2966	SCHORZMAN, WILMA M	PA-0256
GAINES, KAY IRENE	CP-2385	SEARS, SUMMER GRIFFITH	CP-4068
GLEASON, THOMAS	PP-0167	SHORT, MARK RAYMOND	CP-2586
GRAY, RALPH WILLIAM	CP-0287	SHULL, SHERRON LIANA	CP-2641
HACKETT, DAVID	PP-0081	SIEGEL, RALPH E	PP-0048
HALLADAY, JAY S	CP-3875	SKAGGS, WILLIAM THOMAS	CP-1210
HANEY, LARRY L	CP-1851	SMITH, RYAN DAVID	PP-0119
HONE, DORIE D	CP-4432	SPENCER, NEAL D	PP-0068
HUSTOFT, MOLLY ANN	CP-2865	STRICKLER, JOSEPH ERIK	PP-0003
JACKSON, H R	PA-0041	VISSER, AMANDA	PP-0127
JACOBSEN, CRAIG M	PP-0018	WAGGENER, LETA MAREE	PP-0049
JAEGER, JACK DANIEL	CP-1145	WALLACE, DANIEL JOSEPH	CP-4159
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**Spring 2006
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