

Notification of Change in Firm Structure Form

Instructions

Firm Name Change

Page 2

If your firm is undergoing a firm name change due to one of the following, complete this section:

- A partner is leaving the firm and not taking accounting or auditing clients from this firm to a new firm.
- A partner is joining the firm and not bringing accounting or auditing clients into the firm.
- A staff member has been promoted to partner.
- A firm name is changed for commercial purposes (i.e. PLLC, LLC, PC)

If the firm name change is for any other reason, please check the applicable section below.

Firm Dissolution (A&A Partner Leaving Firm)

Page 3

If your firm is dissolving due to a partner leaving the firm and the partner is taking audit or accounting clients from your firm, complete this section. However, if the partner is leaving and taking all of the audit and accounting clients, complete page 8 (note this is considered a "Firm Sale" for peer review purposes).

Firm Merger

Page 5

If your firm is combining with another firm, complete this section.

Firm Purchase

Page 7

If your firm purchased another firm, complete this section.

Firm Sale

Page 8

If your firm was acquired by another firm or a partner is leaving and taking all of the audit and accounting clients (note this is considered a "Firm Sale" for peer review purposes), complete this section.

Job Class Change

Page 9

If you will no longer be a partner in a firm due to retirement or an industry/job change, complete this section.

For firms enrolled in the AICPA Peer Review Program:

If you need assistance in completing this form, please contact your administering state society or the AICPA Peer Review Program at (919) 402-4502 (option 2).

Email, fax or mail the completed form to your administering state society. Please see Exhibit A for a complete list of contact information for all administering entities.

For firms enrolled in the CPCAF Peer Review Program:

If you need assistance in completing this form, please contact the CPCAF Peer Review Program at (919) 402-4502 (option 0).

Email, fax or mail the completed form to the CPCAF Peer Review Program at:

Email: centerprp@aicpa.org

Fax: (919) 402-4876

Address: CPCAF Peer Review Program

220 Leigh Farm Road

Durham, NC 27707

ATTN: Administrative Supervisor

If this form does not apply to your situation, please provide the following information under separate cover.

- The full firm name, address, e-mail address, phone and fax numbers of your current employer.
(If you are not employed at this time, please provide your current status including mailing address, e-mail address and telephone numbers. For example: retired, temporarily left the work force, business/industry, unemployed, etc.)
- The date your employment began
- The percentages of the A&A practice that you took/brought with you
- Your current job title
- Please indicate whether your current employer is in public accounting or industry

Firm Name Change
Please PRINT legibly on this form

Member Name _____

Original Firm Name _____

Original Firm Number _____

New Firm Name _____

Reason for Name
Change _____

Comments:

Completed By _____

Today's Date _____

Email Address _____

Phone Number _____

Firm Dissolution

In order to make the appropriate changes, you MUST provide us with all the information needed including addresses of all parties. Please PRINT legibly on this form.

Effective Date of Dissolution _____ Original Firm Number _____

Original Firm Name _____

List below the names and addresses of each resulting firm. For each firm, indicate the percentage of accounting and auditing (A&A) hours (excluding tax or management consulting services) taken from the original firm. All firms must be retaining accounting and audit clients and the hours from such clients MUST TOTAL 100% in order to complete this section. If only one firm will retain accounting and audit clients, this section does not apply – instead, complete page 8 as this is considered a “Firm Sale” for peer review purposes.

Firm Name 1 _____

Firm Address _____

Phone Number _____ Email Address _____

Managing Partner _____ Peer Review Contact _____

List all AICPA members who will be practicing within this firm below, attach copies as needed:

Member _____ Member Number _____
Check One: Staff _____ Sole Practitioner _____ Partner _____ Shareholder _____

Member _____ Member Number _____
Check One: Staff _____ Sole Practitioner _____ Partner _____ Shareholder _____

Member _____ Member Number _____
Check One: Staff _____ Sole Practitioner _____ Partner _____ Shareholder _____

Firm 1 A&A percentage

Firm Name 2 _____

Firm Address _____

Phone Number _____ Email Address _____

Managing Partner _____ Peer Review Contact _____

List all AICPA members who will be practicing within this firm below, attach copies as needed:

Member _____ Member Number _____
Check One: Staff _____ Sole Practitioner _____ Partner _____ Shareholder _____

Member _____ Member Number _____
Check One: Staff _____ Sole Practitioner _____ Partner _____ Shareholder _____

Member _____ Member Number _____
Check One: Staff _____ Sole Practitioner _____ Partner _____ Shareholder _____

Firm 2 A&A percentage

Firm Dissolution (continued)

Firm Name 3 _____

Firm Address _____

Phone Number _____ Email Address _____

List all AICPA members who will be practicing within this firm below, attach copies as needed:

Member Check One:	Staff _____	Sole Practitioner _____	Member Number Partner _____	Shareholder _____
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Member Check One:	Staff _____	Sole Practitioner _____	Member Number Partner _____	Shareholder _____
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Member Check One:	Staff _____	Sole Practitioner _____	Member Number Partner _____	Shareholder _____
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Firm 3 A&A percentage

TOTAL FIRM A&A PERCENTAGES

(Total must equal 100%)

Firm 1 A&A percentage

Firm 2 A&A percentage

Firm 3 A&A percentage

TOTAL A&A	100%
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Comments:

Completed By _____

Today's Date _____

Email Address _____

Phone Number _____

Firm Merger

In order to make the appropriate changes, you MUST provide us with all the information needed including addresses of all parties. Please PRINT legibly on this form.

Effective Date
of Merger _____

Resulting Firm Name _____

List below the names and addresses of each merging firm. For each firm, indicate the percentage of accounting and auditing (A&A) hours (excluding tax or management consulting services) brought into the resulting firm. The percentage from all firms MUST TOTAL 100% in order to complete this section. If only one firm will bring accounting and audit clients, this section does not apply – instead, complete the page 7 as this is considered a “Firm Purchase” for peer review purposes.

Firm Name 1 _____

Firm Address _____

Phone Number _____ Email Address _____

Firm Number _____

List all AICPA members from Firm 1 who will be practicing within the resulting firm, attach copies as needed:

Member Check One:	Staff _____	Sole Practitioner _____	Member Number Partner _____	Shareholder _____
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Member Check One:	Staff _____	Sole Practitioner _____	Member Number Partner _____	Shareholder _____
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Member Check One:	Staff _____	Sole Practitioner _____	Member Number Partner _____	Shareholder _____
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Firm 1 A&A percentage

Firm Name 2 _____

Firm Address _____

Phone Number _____ Email Address _____

Firm Number _____

List all AICPA members from Firm 2 who will be practicing within the resulting firm, attach copies as needed:

Member Check One:	Staff _____	Sole Practitioner _____	Member Number Partner _____	Shareholder _____
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Member Check One:	Staff _____	Sole Practitioner _____	Member Number Partner _____	Shareholder _____
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Member Check One:	Staff _____	Sole Practitioner _____	Member Number Partner _____	Shareholder _____
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Firm 2 A&A percentage

Firm Merger (continued)

Firm Name 3 _____

Firm Address _____

Phone Number _____ Email Address _____

Firm Number _____

List all AICPA members from Firm 3 who will be practicing within the resulting firm, attach copies as needed:

Member Check One: Staff _____ Sole Practitioner _____	Member Number Partner _____ Shareholder _____
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Member Check One: Staff _____ Sole Practitioner _____	Member Number Partner _____ Shareholder _____
--	--

Member Check One: Staff _____ Sole Practitioner _____	Member Number Partner _____ Shareholder _____
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Firm 3 percentage

TOTAL FIRM A&A PERCENTAGES

(Total must equal 100%)

Firm 1 A&A percentage

Firm 2 A&A percentage

Firm 3 A&A percentage

TOTAL A&A	100%
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Comments:

Completed By _____

Today's Date _____

Email Address _____

Phone Number _____

Firm Purchase

Please PRINT legibly on this form

Effective Date of Purchase _____

Name of Purchased Firm _____

Firm Number of Purchased Firm _____

Information for Purchasing Firm:

Firm Name _____

Firm Number _____

Firm Address _____

Email Address _____

Are any of the purchased firms' members working for the purchasing firm? Yes ___ No ___

If yes, list all AICPA members of the purchased firm who will be working for the purchasing firm, attach copies as needed:

Member _____	Member Number _____
<i>Check One:</i> Staff ___ Sole Practitioner ___	Partner ___ Shareholder ___

Member _____	Member Number _____
<i>Check One:</i> Staff ___ Sole Practitioner ___	Partner ___ Shareholder ___

Member _____	Member Number _____
<i>Check One:</i> Staff ___ Sole Practitioner ___	Partner ___ Shareholder ___

Comments: _____

Completed By _____

Today's Date _____

Email Address _____

Phone Number _____

Firm Sale

Please PRINT legibly on this form

Effective Date of Sale _____

Name of Firm Sold _____

Firm Number
of Firm Sold _____

Please provide the name & address of the purchasing firm:

Firm Name _____

Firm Address _____

Email Address _____

1. Are you currently working for this firm? Yes ___ No ___

If yes, in what capacity? Staff ___ Sole Practitioner ___ Partner ___ Shareholder ___
Other (Please List) _____

If no, is your firm still in existence? Yes ___ No ___

2. If your firm is still in existence, are you performing any attest services? Yes ___ No ___

If yes, what type of attest services are you performing? _____

If no, please fill out the Job Class Change section on page 9.

3. Are any of the sold firms' members working for the purchasing firm? Yes ___ No ___

If yes, list all AICPA members of the sold firm who will be working for the purchasing firm, attach copies as needed:

Member	_____	Member Number	_____
<i>Check One:</i>	Staff ___ Sole Practitioner ___	Partner ___	Shareholder ___

Member	_____	Member Number	_____
<i>Check One:</i>	Staff ___ Sole Practitioner ___	Partner ___	Shareholder ___

Member	_____	Member Number	_____
<i>Check One:</i>	Staff ___ Sole Practitioner ___	Partner ___	Shareholder ___

Any AICPA members who will not be working for the purchasing firm need to contact Member Services at (888) 777-7077 as soon as possible.

Completed By _____

Today's Date _____

Email Address _____

Phone Number _____

Job Class Change

Please PRINT legibly on this form

If you no longer work in public accounting or are retiring, please provide the following information.

Member Name _____ Member Number _____

Please tell us what Business Category you will be working in and your title?

Business Category

Title

- | | |
|---|-------|
| <input type="checkbox"/> Business/Industry | _____ |
| <input type="checkbox"/> Education | _____ |
| <input type="checkbox"/> Government | _____ |
| <input type="checkbox"/> Law Firm | _____ |
| <input type="checkbox"/> Temporarily Left the Workforce | _____ |
| <input type="checkbox"/> Retired | _____ |

If you have checked retired, please tell us the date of your retirement. _____

Please fill out the remaining information if applicable:

Company Name _____

Address _____

Phone Number _____ Email Address _____

Comments:

Completed By _____

Today's Date _____

Email Address _____

Phone Number _____

EXHIBIT A

STATE CPA SOCIETY PEER REVIEW PROGRAM - RETURN MAIL ADDRESSES

ALABAMA SOCIETY OF CPAs

P.O. Box 5000
Montgomery, AL 36103
(334) 834-7650
FAX: (334) 834-7310
peerreview@ascpa.org

Street Address:
1103 South Perry Street
Montgomery, AL 36104

ALASKA ADMINISTERED BY CALIFORNIA SOCIETY OF CPAs

Peer Review
Attn Susan Lamb
1235 Radio Road
Redwood City, CA 94065-1217
(650) 802-2346
FAX: (650) 802-2350
susan.lamb@calcpa.org

ARIZONA ADMINISTERED BY CALIFORNIA SOCIETY OF CPAs

Peer Review
Attn Susan Lamb
1235 Radio Road
Redwood City, CA 94065-1217
(650) 802-2346
FAX: (650) 802-2350
susan.lamb@calcpa.org

ARKANSAS SOCIETY OF CPAs

11300 Executive Center Drive
Little Rock, AR 72211-4352
(501) 664-8739
(800) 482-8739 in Arkansas only
FAX: (501) 664-8320
mmoffitt@arcpa.org

CALIFORNIA SOCIETY OF CPAs

Peer Review
Attn Susan Lamb
1235 Radio Road
Redwood City, CA 94065-1217
(650) 802-2346
FAX: (650) 802-2350
susan.lamb@calcpa.org

COLORADO SOCIETY OF CPAs

7979 E. Tufts Avenue, Ste. #1000
Denver, CO 80237-2843
(303) 773-2877
(303) 741-8605 (direct line)
FAX: (303) 773-6344
svachereau@cocpa.org

CONNECTICUT SOCIETY OF CPAs

845 Brook St., Bldg. 2
Rocky Hill, CT 06067-3405
(860) 258-4800 Ext 213
FAX: (860) 258-4859
bonnieo@cs-cpa.org

DELAWARE ADMINISTERED BY PENNSYLVANIA INSTITUTE OF CPAs

1650 Arch Street, 17th Floor
Philadelphia, PA 19103
(267) 675-6250 (peer review)
(215) 496-9272 (main number)
(215) 496-9212 (fax number)
peerreview@picpa.org

D.C. (GREATER WASHINGTON) ADMINISTERED BY VIRGINIA SOCIETY OF CPAs

Virginia Society of CPAs
P.O. Box 4620
Glen Allen, VA 23058
(804) 270-5344
peerreview@vscpa.com

Street Address:
4309 Cox Road
Glen Allen, VA 23060

FLORIDA INSTITUTE OF CPAs

POB 5437
Tallahassee, FL 32314-5437
(850) 224-2727 x250
FAX (850) 222-8190
bennettb@ficpa.org

Street Address:
325 West College Ave.
Tallahassee, FL 32301

GEORGIA SOCIETY OF CPAs

Atlanta Financial Center
North Tower
3353 Peachtree Road, N.E.
Suite 400
Atlanta, GA 30326-1414
(404) 504-2958
FAX: (404) 237-1291
smincey@gscpa.org

GUAM ADMINISTERED BY OREGON SOCIETY OF CPAs

PO Box 4555
Beaverton, OR 97076-4555
(503) 641-7200 Ext. 11
FAX: (503) 626-5328
jgauthier@orcpa.org

Street Address:
10206 SW Laurel Street
Beaverton, OR 97005-3209

HAWAII SOCIETY OF CPAs

P.O. Box 1754
Honolulu, HI 96806
(808) 537-9475
FAX: (808) 537-3520
debbiecortes@hscpa.org

Street Address:
900 Fort Street, Suite 850
Honolulu, HI 96813

IDAHO SOCIETY OF CPAs

250 Bobwhite Court, Suite 240
Boise, ID 83706
(208) 344-6261
FAX: (208) 344-8984
tracypoe@idcpa.org

ILLINOIS CPA SOCIETY

550 W. Jackson, Suite 900
Chicago, IL 60661
(312) 993-0407 x276
FAX: (312) 993-0307
hartm@icpas.org

INDIANA CPA SOCIETY

P.O. Box 40069
Indianapolis, IN 46240
317-726-5000
(800) 272-2054
FAX: (317) 726-5005
lgoar@incpas.org
dcraig@incpas.org

Street Address:
8250 Woodfield Crossing Blvd. #100
Indianapolis, IN 46240-0069

IOWA SOCIETY OF CPAs

950 Office Park Road, #300
West Des Moines, IA 50265-2548
(515) 223-8161
FAX: (515) 223-7347
jchaplin@iacpa.org

KANSAS SOCIETY OF CPAs

1080 Wanamaker Ste 200
Topeka, KS 66604-3807
(785) 272-4366
FAX: (785) 272-4468
teresa@kscpa.org

Mailing Address:
P. O. Box 4291
Topeka, KS 66604-0291

KENTUCKY SOCIETY OF CPAs

1735 Alliant Avenue
Louisville, KY 40299
Phone: 502.266.5272
Fax: 502.736.2765
cvaughan@kycpa.org

SOCIETY OF LOUISIANA CPAs

2400 Veterans Blvd., Suite 500
Kenner, LA 70062
(504) 464-1040
FAX: (504) 469-7930
stockwood@lcpa.org

MAINE ADMINISTERED BY NEW ENGLAND SOCIETY OF CPAs

22 Eastman Avenue
P.O. Box 10249
Bedford, NH 03110-0249
(603) 623-3513
FAX: (603) 645-9877
pamela@nepr.org

MARYLAND ASSOCIATION OF CPAs

Suite 245
10280 Old Columbia Road
Columbia, MD 21046
(443) 632-2330
FAX: 443-632-2376
marybeth@macpa.org

MASSACHUSETTS SOCIETY OF CPAs

105 Chauncy Street, 10th Floor
Boston, MA 02111
(800) 392-6145
FAX: (617) 556-4126
asanchez@mscpaonline.org

MICHIGAN ASSOCIATION OF CPAs

5480 Corporate Drive, Suite 200
PO Box 5068
Troy, MI 48007-5068
(248) 267-3751
FAX: (248) 267-3788
dpickering@michcpa.org

Street Address:

5480 Corporate Drive, Suite 200
Troy, MI 48098

MINNESOTA SOCIETY OF CPAs

1650 West 82nd St., Suite 600
Bloomington, MN 55431
(952) 885-5542
FAX (952) 831-7875
jronning@mncpa.org

MISSISSIPPI SOCIETY OF CPAs

306 Southampton Row
Ridgeland MS 39157
(601) 856-4244
FAX: (601) 856-8255
ngillis@ms-cpa.org

MISSOURI SOCIETY OF CPAs

P.O. Box 419042
St. Louis, MO 63141-9042
(314) 392-5811 (direct line)
FAX : (314) 997-2592
cbacon@mocpa.org

Street Address:

540 Maryville Centre Drive
Suite 200
St. Louis, MO 63141

MONTANA SOCIETY OF CPAs

33 South Last Chance Gulch
Suite 2B
PO Box 138
Helena, MT 59624
(406)442-7301
FAX: (406) 443-7278
carol@mscpa.org

NEBRASKA
ADMINISTERED BY
NEVADA SOCIETY OF CPAs

5250 Neil Road
Reno, NV 89502
(775) 826-6800 x107
FAX: (775) 826-7942
lwellyn@nevadacpa.org

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5250 Neil Road
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pamela@nepr.org

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Roseland, NJ 07068
(973) 226-4494
FAX: (973) 226-7425
jwood@njscpa.org

NEW MEXICO SOCIETY OF CPAs

1650 University N.E, Suite 450
Albuquerque, NM 87102
(505) 246-1699
FAX: (505) 246-1686
camille@nmcpa.org

NEW YORK STATE SOCIETY OF CPAs

3 Park Avenue
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(212) 719-8372
FAX: (212) 719-3364
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scortorreal@nyscpa.org

NORTH CAROLINA ASSN. OF CPAs

P.O. Box 80188
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(919) 469-1040
FAX: (919) 469-3959
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Street Address:

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Morrisville, NC 27560-9241

NORTH DAKOTA SOCIETY OF CPAs

2701 South Columbia Road
Grand Forks, ND 58201
(701) 775-7100
Toll Free (877) NDSCPA7
FAX: (701) 775-7430
pr@ndscpa.org

OHIO SOCIETY OF CPAs

535 Metro Place S.
P.O. Box 1810
Dublin, OH 43017-7810
(800) 686.2727 x 373
FAX: (614) 764-3977
heskew@ohio-cpa.com

OKLAHOMA SOCIETY OF CPAs

50 Penn Place
1900 NW Expressway, #910
Oklahoma City, OK 73118-1804
(405) 841-3800 Ext. 3810
FAX: (405) 841-3801
myeary@oscpa.com

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COLEGIO DE CONTADORES PUBLICOS AUTORIZADOS DE PUERTO RICO

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239 Arterial Hostos Avenue
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(787) 754-1950
FAX: (787) 753-0212
mlaboy@colegiocpa.com

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FAX: (603) 645-9877
pamela@nepr.org

SOUTH CAROLINA ASSN. OF CPAs

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803-791-4196 fax
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50 Penn Place
1900 NW Expressway, #910
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FAX: (405) 841-3801
myeary@oscpa.com

TENNESSEE SOCIETY OF CPAs

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FAX: (615) 377-3904
wgarvin@tscpa.com

TEXAS SOCIETY OF CPAs

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Dallas, TX 75254-8887
(972) 687-8519
FAX: (972) 687-8575
drollin@tscpa.net

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Reno, NV 89502
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Virginia Society of CPAs
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Glen Allen, VA 23058
(804) 270-5344
peerreview@vscpa.com

Street Address:
4309 Cox Road
Glen Allen, VA 23060

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Bellevue, WA 98005-3480
(425) 586-1132
FAX: (425) 586-1133
jhipps@wscpa.org

WEST VIRGINIA SOCIETY OF CPAs

P. O. Drawer 1673
Charleston, WV 25326
(304) 342-5461
FAX: (304) 344-4636
PRP@wvscpa.org

Street Address:
900 Lee Street, Ste 1201
Charleston, WV 25301

WISCONSIN INSTITUTE OF CPAs

235 N. Executive Drive, #200
Brookfield, WI 53005
(262) 785-0445
FAX: (262) 785-0838
jessica@wicpa.org

Street Address:
235 N. Executive Drive, #200
Brookfield, WI 53005

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Reno, NV 89502
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