



Department of
**Commerce &
Insurance**

Tennessee State Board of Accountancy

Volume 19 | Number 1
Summer 2023

THE BALANCE SHEET

Accountancy Board Members

East Tennessee

Jack A. Bonner, Jr., CPA--Chair
Larry Elmore, CPA—Vice-Chair
Gregory Gilbert, CPA—Secretary

Middle Tennessee

Janet Booker-Davis, CPA
Kevin Monroe, CPA
Gay Moon, CPA

West Tennessee

Pamela Church, CPA
John Griesbeck, CPA
Robert Vance, CPA

David Crenshaw, Attorney Member
B. Brad Floyd, Public Member

Accountancy Staff

Executive Director

Wendy Garvin

Investigator

Duke Speed, CPA

Administrative Staff

Karen Condon, Administrative Manager
Leann Blair, Continuing Education
Scott Force, Licensing
Laura Pecunes, Administrative Services

Contact Information

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Office Hours: M-F 8:00am-4:30pm
CLOSED on all State Holidays

EXECUTIVE DIRECTOR'S MESSAGE



Wendy Garvin

In the world of numbers and balance sheets, the Certified Public Accountant (CPA) license has long been the gold standard, representing excellence and expertise. Not a day goes by when I don't see a headline or have a conversation with someone about the pipeline concern surrounding the profession. In short, a smaller number of students are choosing accounting as a major, and even if students major in accounting, that doesn't guarantee they'll go on to take the CPA exam or become licensed CPAs. There are a multitude of reasons why people believe this is happening, but ultimately a shortage of accountants affects everyone. Tax filings and financial statements need to be completed accurately and timely or the entire system suffers. Eventually the problem could threaten public protection. Is change needed? If so, what kind of change?

There are several initiatives underway or being discussed to help address the problem. The Tennessee State Board of Accountancy (Board), and its members, are actively involved in these discussions at the local and national level. I'll cover some of the developments that directly relate to the regulatory side of things.

CPA Evolution – The CPA Evolution initiative is transforming the licensure model to recognize the rapidly changing skillset required of newly licensed CPAs. The result is a new core + discipline licensure model, and a new Uniform CPA Exam (Exam) is set to launch in January 2024. Under the new model, supported by the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA), candidates will complete three core sections of the exam (Auditing and Attestation AUD, Financial Accounting and Reporting FAR and Regulation REG) and then choose one discipline for their focus

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EXECUTIVE DIRECTOR'S MESSAGE continued from page 1

(Business Analysis and Reporting BAR, Information Systems and Controls ISC, Tax Compliance and Planning TCP). Additional information and important key dates can be found on NASBA's [website](#) and later in this newsletter.

Timeframe to Pass the CPA Exam – Currently, candidates have 18 months to pass all sections of the Exam. This timeframe has been in place since the Exam moved to the computer-based testing format in 2004. The realities of life and practice have changed in the last 20 years. On April 24, 2023, NASBA announced the adoption of an amendment to the Uniform Accountancy Act Model Rules pertaining to the Exam. This amendment recommends that state boards of accountancy extend the window for passing the Exam from 18 to 30 months. The amendment has no immediate effect on Board rules. However, on May 2, 2023, the Tennessee Board of Accountancy voted to proceed with rulemaking to adopt a change to 30 months. Implementation will be discussed at a future meeting.

Experience, Learn and Earn (ELE) – ELE is a project aimed at finding creative ways to assist candidates in meeting the 150-hour education requirement. The program seeks to blend paid work experience and online courses for the final stretch of credit hours and focuses on licensure. While this program is not geared towards internships, the Board discussed the many benefits of having educational options. On May 2, 2023, the Board voted to proceed with rulemaking to allow for a total of nine (9) internship hours to be applied to the 150 hours of required education, rather than the current maximum of six (6) hours.

As you can see, there are some notable changes on the horizon. I am fortunate to work with Board members who are both engaged and invested in what's best for Tennessee. If you should have questions or comments, please feel free to reach out to me.

Wendy Garvin Wendy.Garvin@tn.gov
Executive Director, Tennessee State Board of Accountancy



STATE ETHICS REQUIREMENT

CPAs with a Continuing Professional Education (CPE) requirement -- or license renewal, reinstatement, or reactivation—must earn two credit hours of board approved state-specific ethics (SSE). This course is intended to familiarize licensees with the law and rules governing the accounting profession in Tennessee.

Since January 1, 2018, the Board accepts only one SSE course to meet this requirement. The Board has partnered with the Tennessee Society of CPAs (TSCPA) to help ensure that the most current and accurate state-specific content is included in the course material. Each year, TSCPA develops an updated course based on an outline approved by the Board.

Registered or Exempt CPE sponsors may [apply for approval](#) to present the state ethics course, and a list of approved sponsors is available on the [Board's website](#).

CPE AUDIT INFO

NASBA's CPE Audit Service is available for use by Tennessee CPAs. CPE Audit Service is used by participating boards as an automated tool for conducting their audits of licensee compliance with their Continuing Professional Education (CPE) requirements. It is also a convenient way to track your CPE throughout the year.

The platform is configured for CPAs to add their CPE hours and course documentation electronically. Compliance is then calculated against the Tennessee CPE Rules. If selected for audit, you may choose to submit your information to the Board electronically using the service.

A short overview video of the application is available at <https://vimeo.com/486871735>. If you would like to activate your CPE Audit Service account, please contact cpauiditservice@nasba.org for your registration credentials. You will need to provide your full name, CPA license number and let them know you are a TN CPA.



2023 SPRING CPE AUDIT

Renewing CPAs with a CPE requirement must submit a list of CPE courses with the license renewal. Those licensees form the pool from which a random list of CPAs is chosen for an audit of education credits. Each year 10% of Active licensees are notified of their selection and are required to submit confirmation of the credits earned for renewal. A list of those chosen for the 2023 audit is on the Board's website.

If selected for audit you must log in to your account at core.tn.gov. This is the same account used to renew your license. Select "CPE Audit" from the list of applications to provide your response to the Board for review. Please contact the Board if you need help accessing your account.

Documentation of your CPE credits should be one of the following:

- A PDF document of your certificates of completion
- A learning transcript issued by the CPE provider
- Indication that your credits are stored in your [NASBA Audit Service account](#)

Below are common issues found in past audits. Review your [CPE requirements](#) and make sure the Board has your correct contact information.

- Email address / mailing address / phone number on file not updated
- CPE certificates saved on employer server and cannot be accessed after leaving
- CPE submitted does not total 80 hours
- CPE certificates don't include two hours of board approved state ethics
- CPE earned from a non-NASBA registered or otherwise exempted CPE provider

The Board saw a 100% response rate for the 2022 audit. Of the 580 CPAs selected last year, 38 were required to submit penalty hours. The overall CPE compliance rate was 98.97%.

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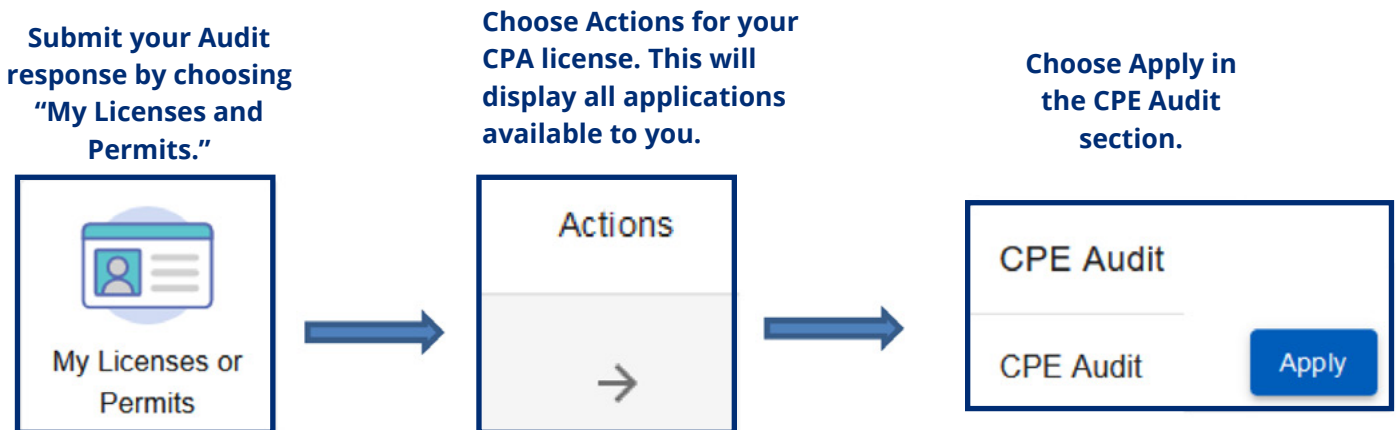
2023 SPRING CPE AUDIT continued from page 3

New CORE Platform

If submitting an audit response on or after June 26, 2023, you must create an account in the new CORE platform.

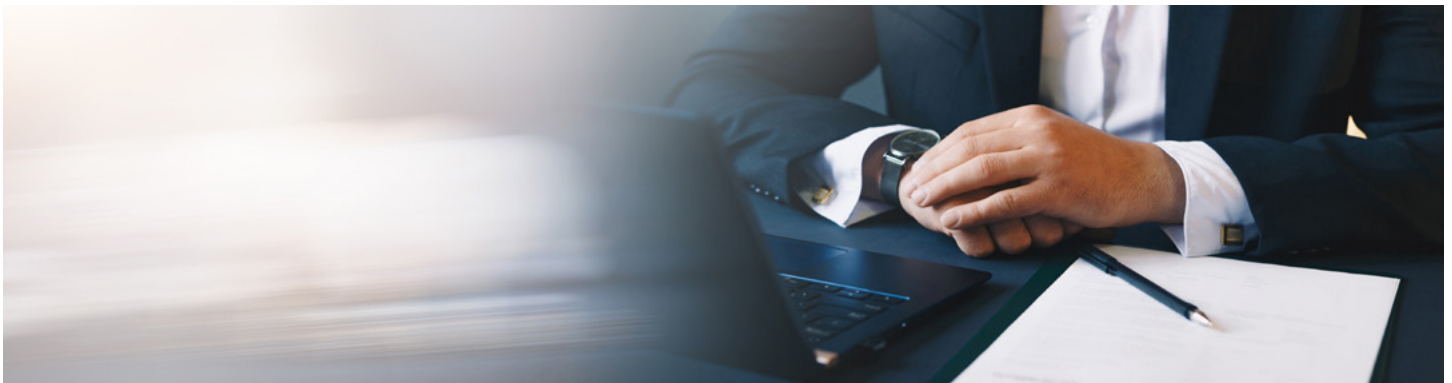
1. Visit core.tn.gov and select "Sign In" at the top right corner of your screen.
2. Then, select "Sign Up."
3. Enter your preferred email address. This will be your username.
4. Choose a password based on the requirements listed.
5. Add a different email address for account recovery. Then, select "Register."
6. Check email to activate your account. You might need to check your spam folder to see if the email was sent there. The email will be from "NoReply@okta.com."
7. Once you follow the "Activate Account" link in the email, then you may sign in.

Licenses associated with your previous CORE account should transfer to the new account.



Please contact the Board for questions about registering your account:

Accountancy.board@tn.gov | 615-741-2550



IN MEMORIAM: DONALD A. MILLS



Donald A. Mills

The Board recently recognized the loss of colleague and former Board Investigator Donald A. Mills. Don passed away on Friday, January 13, 2023, at the age of 70.

Don was a devoted husband and father with a passion for farming and accounting. He brought experience and insight, as well as a terrific sense of humor, to his service to the Board. After leaving the Board, Don established the firm MG Group P.C., in Tullahoma as the Audit Partner.

Don will be truly missed by all who were lucky enough to have known him.

Upcoming Board Meetings

Tuesday, July 25, 2023 | 8:30 am

Friday, October 20, 2023 | 8:30 am

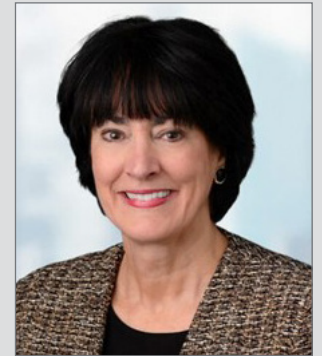
Tuesday, January 30, 2024 | 8:30 am

Tuesday, April 30, 2024 | 8:30 am

Tuesday, July 30, 2024 | 8:30 am

THANK YOU FOR YOUR SERVICE

Gay Moon of Nashville has completed her third term on the Tennessee Board of Accountancy. She was first appointed to the Board by Governor Bill Haslam in 2014 and served as Board Secretary for three years. Gay brought more than 30 years of tax service to the Board and was dedicated to maintaining high standards in the profession.



Gay Moon

At the May 2, 2023, Board meeting, Board members presented her with a commendation of appreciation for her work on the Board.

Gay recently retired as tax partner at Cherry Bekaert, having been a partner of Frasier, Dean & Howard since 1999.



MOVING OUT OF STATE?

Are you considering moving out of Tennessee and taking your practice with you? The Board is often asked about transferring a CPA license to another state. If you have applied for licensure in another jurisdiction, you are gaining an additional

license, not transferring the Tennessee license. You must abide by the Law and Rules of each state in which you are licensed—including renewal requirements. If you do not wish to maintain your Tennessee license, please submit a request to close it via core.tn.gov.

Things to remember:

- Check with the State Board in the state of your principal place of business to ensure they don't require you to maintain your Tennessee license.
- Your Closed Tennessee license may be reopened by submitting a reactivation application along with the required CPE and reactivation fee.
- CPAs who are licensed in their home jurisdiction may serve a Tennessee client provided the licensee's primary place of business is not within Tennessee.
- If you are a sole proprietor of a Tennessee firm, remember to request closure for your firm permit when closing your CPA license.

Tennessee Department of Commerce & Insurance

Tennessee Board of Accountancy | 500 James Robertson Parkway | Nashville, TN 37243-1141

Tel: 615-741-2550 | Fax: 615-532-8800 | tn.gov/commerce/regboards/accountancy

CPA EVOLUTION AND THE EXAM

As we get closer to January 1, 2024, and the launch of the newest version of the Uniform CPA Examination (Exam), it's important to be aware of key dates that may impact your journey. Several months ago, NASBA and the AICPA released a tentative transition timeline. Here is a summary of what to expect.

- October 1, 2023 – Deadline for first-time BEC applications
- November 22, 2023 – NASBA's Gateway system begins processing Authorizations to Test and Notices to Schedule for the new discipline sections, Business Analysis and Reporting (BAR), Information Systems and Controls (ISC), and Tax Compliance and Planning (TCP)
- December 15, 2023 – last day of testing for ALL current CPA Exam sections (AUD, BEC, FAR and REG)
- December 16, 2023 through January 9, 2024 – no CPA Exam sections may be scheduled during this period to allow for conversion of IT systems to 2024 CPA Exam sections

There will likely be a high demand for testing in Q4 2023. Candidates are encouraged to plan accordingly.

NASBA has also published a tentative test administration schedule and score release timeline for 2024.

Dates are subject to change. Official score release information can be found on the AICPA [website](#).

REVISED 2024 Test Administration Schedule / Score Release Timeline*

| Quarter | Core Test Dates | Core Score Reports | Discipline Test Dates | Discipline Score Reports |
|---------|-----------------|--------------------|-----------------------|--------------------------|
| 24Q1 | Jan 10 – Mar 26 | Jun 3 | Jan 10 – Feb 6 | Apr 23 |
| 24Q2 | Apr 1– Jun 25 | Jul 30 | Apr 20 – May 19 | Jun 27 |
| 24Q3 | Jul 1 – Sep 25 | Approx Nov 1 | Jul 1 - 31 | Sep 10 |
| 24Q4 | Oct 1 – Dec 26 | Early Feb 2025** | Oct 1 - 31 | Dec 10 |

*All dates are subject to change

**Could be throughout the 24Q4 window

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CPA EVOLUTION AND THE EXAM continued from page 6

It's important to note the following aspects of the 2024 schedule:

- Testing of the new exam will not start until January 10.
- Testing for the discipline sections of the exam will only be available for a month of each calendar quarter.
- There will be a limited number of score release dates because more time is needed to evaluate and score the new exams.

Credit Extension and Transition Policy

Due to the limited testing schedule and delayed score releases in 2024, the Board has adopted the following CPA Exam Credit Extension Policy:

"Any candidate with Uniform CPA Examination credit(s) on January 1, 2024, will have such credit(s) extended to June 30, 2025." No action is required by the candidate.

The Board has also adopted the [transition policy](#) for Exam sections passed under the current Exam to credit under the 2024 Exam. Candidates who have credit for any exam section on January 1, 2024, should review this policy.

If you have additional questions about the CPA Exam transition, please refer to [NASBA's CPA Exam Transition FAQs](#) or reach out to our office at accountancy.board@tn.gov or 615/741-2550.

DELINQUENT CPAS

CPAS with even-numbered licenses were due for renewal by December 31, 2022. Board rules allow a six-month grace period for renewals, ending June 30, 2023. Beginning July 1, 2023, non-renewed licenses must undergo the reinstatement process to regain active status and good standing. Requirements for reinstatement include:

- 80 hours of technical CPE
- Two hours of board-approved state ethics
- Payment of \$250.00 application fee

The application for reinstatement is found online at core.tn.gov.



The Accountancy Act authorizes the Tennessee State Board of Accountancy to respond to complaints filed against licensees for possible violations of the Accountancy Act and allegations of unprofessional conduct.

Should a complaint be filed against your license, you will receive notification that includes any materials received with the complaint. Upon receiving a notice of complaint, you are required to respond in writing to the board within 14 days. The notification will contain a link for submitting your response online.

After the response is received, or if you fail to respond, the Legal Department will assign an investigator and/or make a recommendation for disposition to the Board based on the facts. Board members review the circumstances surrounding each complaint and the Board will decide on a disposition. Complaints are identified to the Board by case number only—names are not included.

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BOARD OF ACCOUNTANCY COMPLAINT PROCESS continued

Possible Board actions include:

- Closure
- Letters of Caution, Warning, Instruction
- Discipline
 - Civil Penalties
 - Additional CPE or Peer Review
 - Probation
 - Suspension
 - Revocation



DISCIPLINARY ACTIONS TAKEN

The Tennessee State Board of Accountancy has taken the following disciplinary actions since the last publication of this newsletter.

| October 2022 | |
|---------------|---|
| Respondent | Beverly Blackwood Brown |
| Location | Olive Branch, MS |
| Violation | Failure to complete CPE requirements |
| Action | Respondent shall complete a Tennessee specific ethics course, shall participate in the next CPE Audit Report for 2021-2022, and shall update their contact information with the Board |
| November 2022 | |
| Respondent | Elite Accounting Professionals, LLC |
| Location | Johnson City, TN |
| Violation | Used the terms "Accounting" and "Accountant" as title or designation without being licensed with the board. |
| Action | Respondent shall remove the terms "Accountant" and "Accounting" from their firm name and website as it pertains to a title or designation |
| December 2022 | |
| Respondent | Rebecca Hutsell CPA |
| Location | Athens, TN |
| Violation | Issued attest reports without having complied with peer review requirements for the issued reports |
| Action | \$1,000 civil penalty and complete a Peer Review Exemption Form |

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DISCIPLINARY ACTIONS TAKEN continued from page 8

| January 2023 | |
|--|--|
| Respondent | Atris Niter, Jr. CPA |
| Location | Memphis, TN |
| Violation | Issued a compilation report while firm permit was in expired status |
| Action | Voluntary revocation of firm license |
| February 2023 | |
| Respondent | Richard T. Brown, Jr. |
| Location | Brownsville, TN |
| Violation | Fiscal dishonesty |
| Action | Voluntary suspension of CPA license for two years, \$5,000 civil penalty, and requirement to complete three part NASBA Ethics course |
| Respondent | Jo Ann Barnard |
| Location | Knoxville, TN |
| Violation | Committed acts that reflect adversely on the profession |
| Action | \$2,250 civil penalty and requirement to complete three part NASBA Ethics course |
| March and April 2023 - No Action Taken | |
| May 2023 | |
| Respondent | Robert David Gravatt |
| Location | Como, MS |
| Violation | Due professional care and failed to adhere to the professional standards of independence |
| Action | \$1,000 civil penalty |

NEW CPA LICENSES ISSUED

The Tennessee Board of Accountancy issued 265 new CPA licenses between November 1, 2022, and May 31, 2023.

| | | | | | | | |
|-------------------------|-------|------------------------|-------|------------------------|-------|--------------------------|-------|
| Mitch Adair | 29000 | Conner Bishop | 29086 | Frank Cicarelli | 28837 | Madison Dearing | 28868 |
| Brendan Ahern | 28857 | Amy Blair | 28746 | Megan Clarke | 28904 | Anna Debski | 29084 |
| Madison Alexander | 28718 | Celeste Bolen | 29074 | Kaelyn Coggins | 29028 | Erika Dibrell | 28776 |
| Mitchell Alexander Dunn | 29037 | Erin Bolton | 28932 | Thomas Coggins | 29071 | Nicholas Dixon | 28902 |
| Kevin Alfultis | 29027 | Alexander Boone | 28742 | Stephen Cole Maloney | 29067 | Nancy Dodd | 28896 |
| Michelle Ammon | 28947 | Peyton Bowyer | 28953 | Dorothy Coleman | 28916 | Spencer Douglas | 28985 |
| Kyle Anderson | 29023 | Michael Bradshaw | 28970 | Samuel Comfort | 28998 | Jonathan Duffey | 29007 |
| Robert Anderson | 28962 | Eric Braun | 28878 | Megan Condi | 28986 | Joshua Dunford | 29018 |
| Brock Anderson | 29036 | Jesslyn Brewer | 28852 | Mark Conlee | 28791 | Davis Dyer | 28783 |
| Chance Anderson | 29055 | Taylor Brinker | 28845 | Andrew Cooke | 28900 | Krystopher Dyer | 28778 |
| Jane Anne Morris | 28798 | William Brinkmann | 28860 | Katelyn Cooley | 28913 | Stephen East | 28968 |
| Mary Anne Wingert | 28960 | Evan Brothers | 28877 | Carly Cory | 28883 | Katie Edwards | 28982 |
| Lily Arango | 28765 | Dallas Broughton | 28822 | Abigail Cothran | 28801 | James Edwards | 28800 |
| Cathy Arnold | 28928 | Laurin Browne | 28890 | Tyler Craig | 28796 | Catherine Elise McCleery | 29080 |
| Beau Ayres | 28819 | Petar Bukarica | 28981 | Abigail Craine | 28865 | Haley Elliott | 28920 |
| Vipin Bahuguna | 28809 | Chad Bullard | 28764 | Betty Crawford | 28942 | George Escobar | 28734 |
| Olivia Ball | 29099 | Taylor Burchell | 29006 | Adam Crawford | 28821 | Rosalyn Falkner | 28794 |
| Jeffrey Bandy | 28767 | Miles Butler | 29072 | Treavor Crisp | 28903 | Sutton Farar | 28886 |
| Craig Barattin | 28761 | Kaitlyn Caldwell | 29060 | Jeffrey Crockett | 28817 | Amelia Farris | 28984 |
| Katherine Barkley | 28533 | Amy Camilleri | 28755 | Spencer Cummings | 28926 | Abigail Fischer | 29073 |
| Tyler Barnes | 28789 | Patrick Camuso | 28907 | Lauren Cunningham | 28988 | Brandon Ford | 28974 |
| Michael Barrett | 28925 | Luke Cappelto | 28887 | Charles Dabney | 28757 | Zachary Ford | 28848 |
| Rebecca Barrow | 28874 | Miriam Caravez Chavez | 28898 | Austin Daher | 28858 | Amanda Foster | 28859 |
| James Beach III | 29095 | Nicholas Carpenter | 29012 | Anthony Daugherty | 28893 | Gregory Freeman | 28879 |
| Kellen Beard | 28935 | Austin Chatman | 28910 | William D'Ausilio | 29045 | Courtney Frensey | 29092 |
| Matthew Berthelot | 28996 | Deanie Chaudoin | 29049 | Cameron Davis | 29025 | Sally Fridstrom | 28743 |
| Matthew Birk | 28971 | Trey Christian Pefanis | 28866 | Carlos de los Reyes II | 28773 | | |
| Patrick Birmingham V | 29093 | Courtney Chrobak | 28855 | Adam Dearing | 28989 | | |

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NEW CPA LICENSES ISSUED - Continued from page 9

| | | | | | | | |
|---------------------------|-------|---------------------------|-------|-----------------------|-------|---------------------|-------|
| Ashley Furman | 28769 | Whitney Kubeja | 29053 | Amanda Obara | 28812 | David Smith | 28847 |
| Nicholas Gammill | 28881 | Philip Kunz | 28967 | Morgan Ocker | 29020 | Ashton Sneed | 28938 |
| Charles Garrett | 29087 | Natalie Kutat | 28978 | Carrie O'Connell | 28786 | Nicholas Sneller | 29041 |
| Campbell Geary | 28906 | Jessica Kyt | 28959 | Olivia O'Hara | 28956 | Elizabeth Snyder | 28730 |
| Alexis Gee | 28972 | John Laham | 28708 | Erik Oliverson | 28835 | Howard Sobieszczyk | 29069 |
| John Gibson | 28957 | Patrick Landry | 29022 | Nicole Ordway | 28952 | Christopher Spencer | 28931 |
| Isaac Gillen | 28854 | Susan Lange | 28793 | Deborah Owens | 28905 | Samantha Sprayberry | 28863 |
| Brandon Gilliam | 29016 | Evan Lanz | 28954 | Taylor Parks | 28760 | Nina Squitieri | 28891 |
| DIANE GLENN | 29089 | Anna Lapayeva | 29021 | Deepali Patel | 28882 | Alexander Stackle | 28754 |
| Elizabeth Goldhammer | 28888 | Charles LeBoeuf | 28825 | Hetvi Patel | 28797 | Grant Stamper | 29077 |
| Amanda Granger | 28987 | Douglas Lee | 28645 | Parul Pathak | 29024 | Kaitlin Stanfield | 29043 |
| Samantha Graves | 28777 | Lauren Leith | 28997 | Brian Paul Joyner | 29100 | Aaron Steiger | 28804 |
| Chad Grief | 28772 | Kaolin Levatino | 28815 | Matthew Perry | 28990 | Michael Steward | 28831 |
| Trisha Grisham | 28975 | Henri Leveque IV | 29044 | Caroline Peterson | 29026 | Rolaine Stoddard | 28894 |
| Joel Grosser | 29097 | Eric Liddy | 29094 | Joshua Pierson | 28944 | Nathaniel Stokely | 29078 |
| Christine Guarino | 28823 | Serrate Lindsey Greenberg | 29057 | John Pillatsch | 28958 | Shannon Summersgill | 28827 |
| Richard Guiry | 28851 | Jack Liszewski | 29014 | Carley Pitts | 28897 | Kani Sunil | 28787 |
| Ridhi Gupta | 28771 | Ma Lolita Cremat | 29030 | Zachary Plattner | 28805 | Michael Tang | 28889 |
| Steven Hansen | 29008 | Benjamin Lomo | 28966 | Stephanie Poget | 29103 | Elizabeth Tavoletti | 28983 |
| Craig Harrel | 28768 | Luke Mackenzie Simon | 29079 | Jackson Poole | 28856 | Yasmin Thomas | 29009 |
| Andrew Harton | 28934 | Noah Mackey | 29058 | Karen Post | 28929 | Samuel Thompson | 28803 |
| Victoria Heavey | 28901 | Tanjim Mahmud | 28816 | Christopher Powell | 28992 | Benjamin Tinsley | 28843 |
| Jennifer Heinemeier | 28917 | Davis Malone | 29052 | Meredith Priest | 28950 | Blake Todd | 28697 |
| Michelle Herrman | 28839 | Mary Margaret Foster | 29051 | Jon Quarles | 28899 | Johnny Toler | 29013 |
| Walker Higgins | 28795 | Susanne Marsh | 28829 | Courtney Radle | 28979 | Cynthia Tretter | 28909 |
| Kelsey Hill | 28763 | Rebekah Martin | 28784 | Riley Raff | 28807 | Chelsea Tucker | 28853 |
| Andrew Holliday | 28936 | David Martin Jr. | 29064 | Zachary Ragsdale | 28922 | Brandy Turbeville | 28788 |
| Christopher Hollins Clark | 29065 | Rainey Massey | 29083 | Charles Ratz | 28762 | Nelson Valentine | 28885 |
| Mary Holston | 28961 | Thomas Mathews | 28862 | Brandon Ray Darnell | 29042 | Shelby Vaughn | 28820 |
| Allison Holt | 28933 | Daniel McCool | 29048 | Benjamin Redman | 28861 | John Vaught | 28391 |
| Carrie Holt | 28918 | Michael McCracken | 28864 | Travis Reed | 28758 | James Walden | 28951 |
| Candace Howard | 28844 | Kristen McCubbins | 28964 | Blake Rehl | 28779 | Jordan Wall | 29015 |
| Brittany Howell | 29001 | Patrick McFall | 28949 | Vanessa Renee Overton | 29032 | Marie Wall | 28977 |
| Ryan Hudkins | 28991 | Hayden McHan | 29004 | Daniel Reumund | 29091 | Hunter Wallace | 28833 |
| Jessica Hughes | 29098 | Jonathan McKee | 28814 | John Reynolds Spencer | 29046 | Brandon Waltz | 29088 |
| Lauren Huston | 28799 | Rachel McLaughlin | 28870 | Abbey Rhodes | 29002 | Tsun Wang Yu | 28969 |
| John Ingrum | 28924 | Natalie McMullen | 28875 | Naomi Riley | 28675 | Lori Warden | 29010 |
| Raymond Inman | 28818 | Christina Meek | 29003 | Grant Roberts | 28850 | Frank Weise | 28775 |
| William Jackson Hounshell | 29066 | Dennis Metzler | 28943 | Jacob Rogers | 29011 | Sawyer West | 28965 |
| Michael James Newton | 29070 | Hannah Miller | 28830 | Debra Roth | 28876 | Brooke Westhoven | 28790 |
| William Jelks | 28813 | Caroline Miller | 28994 | Enakshi Roy | 28811 | Taylor White | 29062 |
| Rebecca Jennings | 29054 | Jacob Miller | 28973 | Caroline Royal | 28841 | Mary Whitlatch | 29017 |
| Jacob Johnson | 28915 | Kayce Mines | 29047 | James Russell | 28939 | Jada Wilburn | 28921 |
| Evan Jones | 29019 | Grace Mitchell | 28802 | Anna Russell | 28832 | Jonathan Wilke | 28834 |
| Benjamin Kahan | 28770 | Jon Moore | 28840 | Andrew Russell | 29096 | Caroline Williams | 28849 |
| Brianna Kasper | 28914 | Rebecca Moore | 28785 | Tanya Salas | 28828 | Stephanie Williams | 28872 |
| Joseph Katool | 28836 | Elisa Moreno | 28838 | Michelle Salyer | 28963 | Thomas Williams | 29039 |
| Spencer Kayes | 29038 | Alex Morlang | 29029 | Samantha Sanders | 28806 | Tyler Wingo | 29033 |
| Erin Keifer | 29061 | Nicholas Morris | 28759 | Jacob Savitz | 28808 | Erin Yacko | 28810 |
| Carol Keil | 29081 | Simon Morris Parker | 29090 | Reagan Scott | 29076 | Bin Yang | 29082 |
| Jordan Keiter | 28884 | Ann-Blair Moss | 28930 | Jessica Seard | 28867 | Joshua Yelen | 28826 |
| John Kelly | 28873 | Ann Mrozinski | 28892 | Charles Seay | 29075 | Johanna Young | 28946 |
| Aamir Khowaja | 28980 | Joel Mulkey | 28995 | Landon Sellers | 29101 | Rudolph Zahorchak | 28945 |
| Sarah King | 28766 | Sean Mullaney | 28908 | Hirsch Serman | 29059 | Jun Zhang | 28774 |
| Tyler Klarner | 28869 | Kaylan Myers | 29050 | Austin Sharp | 28919 | Hongshuo Zhang | 29034 |
| Braden Kleinschmidt | 28999 | Mallory Neal | 28780 | Kenneth Sheesley Jr. | 29056 | Xiaoyu Zheng | 28895 |
| Mitchell Kludt | 28871 | Cameron Neiger | 29031 | Molly Sherrard | 28940 | Jing Zhou | 29063 |
| Brittany Knox | 28993 | Gina Nguyen | 28842 | Jonathan Skeith | 28782 | Elizabeth Zonghetti | 29068 |
| Margaret Koella | 28781 | Abbie Niemeier | 28912 | Ashley Slagle | 28941 | | |
| Tyler Krause | 28948 | John Novarese | 29005 | Christopher Slaughter | 28937 | | |
| Colin Kreditor | 28976 | Lauren Nuwayhid Sanders | 28406 | Kaleb Smith | 28955 | | |