

STATE OF WASHINGTON

June 26, 2003

BOARD OF ACCOUNTANCY

P.O. Box 9131 • Olympia, Washington 98507-9131 (360) 753-2585 • FAX (360) 664-9190 • www.cpaboard.wa.gov

Jerry P. Scott 6260 First Avenue NW Seattle WA 98107

***Certificate Issue Date: 11/1/1985 ***License Number: 10336

Subject:

Washington State Certified Public Accountant (CPA) License Application

I am pleased to notify you the Washington State Board of Accountancy approved your license application. Please note, your certificate number becomes your license number. Your license issue date is June 26, 2003. Your CPA license is enclosed.

You are required to comply with the Washington State Public Accountancy Act [RCW 18.04] and Board Rules [WAC 4-25]. You are responsible to keep yourself current on these Washington laws.

Your Washington State CPA license expires on June 30, 2006. A license renewal form will be sent to your address of record in January 2006. Keep in mind, if you change your address, you must notify the Board in writing within 30 days.

To qualify to renew your license in 2006 you must complete 80 hours of continuing professional education (CPE) between your certificate issue date (above) or January 1, 2003 whichever is later, and December 31, 2005. The 80 hours of CPE must include 4 CPE hours in ethics applicable to the practice of public accounting in Washington State and is limited to 16 hours of non-technical CPE.

To qualify to renew your license in 2009 you will be required to complete 120 hours of CPE during the period January 1, 2006 to December 31, 2008. The 120 hours of CPE must include 4 CPE hours in ethics applicable to the practice of public accounting in Washington State and is limited to 24 hours of non-technical CPE.

To support your compliance with the Board's CPE rules, I have included an optional CPE worksheet for your use. The Board's current CPE rules (WAC 4-25-830, WAC 4-25-831, WAC 4-25-832 and WAC 4-25-833) and the Board's current CPE policy (2000-1) can be found in the "Rules/Policies" section of our web site at www.cpaboard.wa.gov. The frequently asked CPE questions and answers can be found in the "FAQs" section of our web site. I strongly recommend you read the rules, the policy and the frequently asked CPE questions and answers. If you have questions regarding CPE, contact the CPE Unit at (360) 664-9191.

Respectfully,

Dana M. McInturff, CPA Executive Director

Enclosures:

CPA License

Optional CPE Worksheet

Please be advised the Washington State Board of Accountancy is required to comply with the Public Disclosure Act Chapter 42.17 RCW. This act establishes a strong state mandate in favor of disclosure of public records. As such, the information you submit to the Board, including personal information, may ultimately be subject to disclosure as a public record.

The Board of Accountancy has implemented an electronic newsletter alert process – WBOA-News. The Board recommends that you subscribe to WBOA-News at http://listserv.wa.gov/archives/wboa-news.html to receive prompt notice of Board meetings, anticipated and/or actual statute, rule and policy changes, etc.