



North Carolina State Board of Certified Public Accountant Examiners

May 30, 2018

Eric D. Edwards, Esq.
Heidgerd + Edwards, L.L.P.
Post Office Box 1166
Raleigh, North Carolina 27602

RE: Belinda Johnson, CPA
Case #C2014120

Dear Mr. Edwards:

I have provided your email and attachments to the Board's Professional Standards Committee. The Committee has not undertaken to determine the amount owed under the contract between Ms. Johnson and Ms. Purvis and does not have an opinion regarding the ultimate amount owing under that contract. As such, this communication should not be used to show whether the offer made by Ms. Johnson is sufficient to satisfy all of her contractual obligations to Ms. Purvis.

Nevertheless, the Committee has made the following determinations regarding Ms. Johnson's compliance with the Board Order dated June 23, 2016.

1. The Committee will accept your submission as adequate to avoid the firm suspension set forth in paragraph 1 of the decretal portion of the Board Order.
2. Ms. Johnson has submitted \$1000 in satisfaction of paragraph 2 of the Board Order.
3. Ms. Johnson has submitted \$1000 in satisfaction of paragraph 3 of the Board Order.
4. Ms. Johnson continues to have an active CPA certificate. She continues to be subject to the 5-year stayed revocation set forth

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in paragraph 4. That period has been tolled for the period between the date the stay was obtained (July 29, 2016) and the date of mandate by the Supreme Court.

If you have questions, please contact me at frainor@nccpaboard.gov or (919) 715-9185.

Sincerely,

A handwritten signature in black ink, appearing to read "Frank X. Trainor, III". The signature is fluid and cursive, with a large loop at the top and a horizontal line at the bottom.

Frank X. Trainor, III
Board Staff Attorney