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changed jobs and/or been promoted.

Taija Sparkman • Mar. 02, 2012

Ballezzi & Associates Merges with Bartolomei Pucciarelli

Ballezzi & Associates recently merged into **Bartolomei Pucciarelli**, provider of accounting, taxation, financial and business advisory services.

For the past 40 years, Ballezzi & Associates served the tri-state region and international accounts, providing accounting and business advisory services. Over the last 15 years, both firms have worked together on several projects, making the merger an easy transition.

Samantha Ter-Kasarian, New Audit Manager for HBLA CPAs, Inc.

HBLA CPAs, Inc., accounting and business services firm located in Orange County, promoted Samantha Ter-Kasarian to audit manager. Ter-Kasarian has been with the firm since 2004, after she graduated from San Diego State University. During her time with the firm, Ter-Kasarian has worked in the Employee Benefits Plan practice, focusing on ERISA benefit plan audits.

Roegiers Goldin Chappel Nall & Associates Promotes Lynn Blackard, CPA, CFE to Partner

Lynn Blackard, CPA, CFE, was recently promoted to partner at **Roegiers Goldin Chappel Nall & Associates**, a certified public accounting and consulting firm in South Florida.

Blackard, who has been with RGCNA since 2000, received her Bachelor of Science degree in business administration and accounting from Missouri Southern State

University. She is a member of the American Institute of Certified Public

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