

People on the move:

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CALIFORNIA

Haskell & White, Irvine, promoted two employees in the tax department and three in the audit and business advisory services department. Gordon Cope was promoted to tax manager, Kellie Kremer was promoted to audit manager, Thomas Kenaya was promoted to audit manager, Rachel Nguyen was promoted to tax in-charge associate, and Josiah Vander Poorten was promoted to audit in-charge associate.

Armanino, San Ramon, promoted five professionals to partner: audit partner Michael Boulton, who has 10 years of public accounting experience, in the San Jose office; audit partner Stacie Kowalczyk, with 12 years of audit experience, in the San Francisco office; tax partner Tony Lam, a 10-year veteran in tax planning, in San Ramon; tax partner Min Riblett, with 10 years of experience in specialty tax



Rachel Nguyen

planning, consulting and compliance, in San Ramon; and tax partner Sergio Salas, with more than 17 years of experience, in the Los Angeles office.