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*May 23, 1996*  
NEW JERSEY STATE BOARD  
OF ACCOUNTANCY

STATE OF NEW JERSEY  
DEPARTMENT OF LAW & PUBLIC SAFETY  
DIVISION OF CONSUMER AFFAIRS  
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION)  
OR REVOCATION OF: )  
 )  
WAYNE DUNICH KOLB )  
(Unlicensed) )  
 )

Administrative Action  
CONSENT ORDER

This matter was opened to the New Jersey Board of Accountancy by receipt of information that Wayne Dunich Kolb has held himself out to the public as an accountant in the State of New Jersey without being licensed, in violation of N.J.S.A. 45:2B-23(e). Respondent has performed reviews in New Jersey and signed those reviews using the name of an unlicensed firm, in which he has an ownership interest, engaging in the practice of accountancy in violation of N.J.S.A. 45:2B-23(b) and N.J.S.A. 45:2B-14.

Respondent, admitting to the aforementioned conduct, and in consideration of the Board's and the Attorney General's forbearance of the initiation of litigation

IT IS ON THIS *23* DAY OF *May*, 1996,

ORDERED AND AGREED:

1. Respondent shall cease and desist from holding himself out to the public as a certified public accountant, a public accountant or an accountant licensed in the State of New Jersey. He shall no

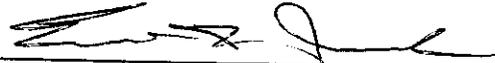
longer place listings in any directory indicating that he is an accountant, nor use any stationery, rubber stamps, business cards, or taped messages indicating same, nor shall he sign any client's income tax form as an accountant with a New Jersey address.

2. Respondent shall immediately take action to dissolve the professional corporation, W. Kolb & Co. P.C. and shall submit to the Board written substantiation of said dissolution within thirty (30) days of the date of entry of this Order.

3. Respondent shall pay a civil penalty of \$5,000.00 to the State Board of Accountancy contemporaneously with the entry of this Order. Further, respondent shall pay costs for the use of the State upon his receipt of the affidavit of the Executive Director setting forth the costs incurred by the Board.

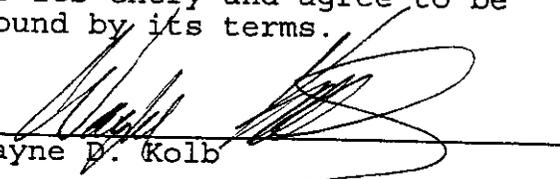
4. In the event respondent violates paragraph number one of the within Order, respondent hereby consents to the entry of a preliminary injunction in the Superior Court on verified application by the Attorney General appearing on behalf of the State Board of Accountancy to respondent.

STATE BOARD OF ACCOUNTANCY

By: 

~~Edward P. B...~~ Joel J. Rogoff, C.P.A.  
President

I have read the within Order and understand its terms. I consent to its entry and agree to be bound by its terms.

  
Wayne D. Kolb