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FILED

JUNE 8, 1999
NEW JERSEY STATE BOARD
OF ACCOUNTANCY

By: Marianne W. Greenwald
Deputy Attorney General
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STATE OF NEW JERSEY
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION OR : Administrative Action
REVOCATION OF THE LICENSE OF :
JOSEPH LEMPEL, C.P.A. *CC21682* :
TO PRACTICE ACCOUNTANCY IN THE :
STATE OF NEW JERSEY :
: CONSENT ORDER
:

This matter was opened to the New Jersey State Board of Accountancy upon the receipt of an Order To Show Cause Why Joseph Lempel, C.P.A. Should Not Be Held In Contempt, filed in Superior Court of New Jersey, Chancery Division, County of Essex on February 11, 1999, alleging that Joseph Lempel erased a figure in a document in evidence. The document was part of the work papers marked as an exhibit in a hearing conducted pursuant to an Order of the Court appointed umpire, Mr. Edward P. Bond, in the underlying lawsuit of Grassano et al.v. Lempel, et al.

Respondent, admitting to the aforementioned conduct, and the respondent being desirous of resolving this matter administratively, and the Board finding the within Order to be adequately protective of the public interest,

IT IS ON THIS 8th DAY OF June, 1999

ORDERED AND AGREED:

1. Respondent's license to practice accountancy shall be and hereby is suspended for six (6) months from the date of entry of this Order; all of said suspension shall be stayed and respondent's license shall be placed on a probationary status for the duration of the stayed suspension.

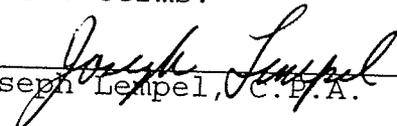
2. Respondent shall submit documentation to the Board of his successful completion of eight (8) continuing professional education credits in professional ethics.

3. Respondent shall pay a civil penalty of \$2,500.00 to the Board of Accountancy within thirty (30) days of the entry of this Order.

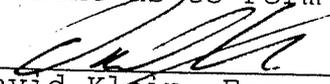
STATE BOARD OF ACCOUNTANCY

By: 
ALFONSO L. PISANO President

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


Joseph Lempel, C.P.A.

Consent as to Form and Entry:


David Klein, Esq.
Counsel for Respondent