

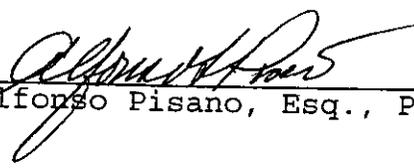


1. Respondent shall cease and desist holding himself out to the public as a certified public accountant licensed in the State of New Jersey. He shall not use any stationery, rubber stamps, business cards, taped messages or other representations indicating he is a certified public accountant licensed in New Jersey, nor shall he sign any client's income tax form with the designation "certified public accountant" with a New Jersey address.

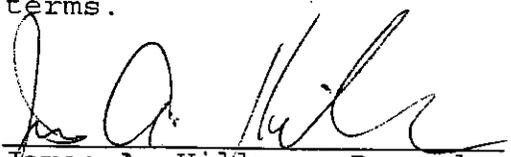
2. Respondent shall pay a civil penalty of \$5,000 to the State Board of Accountancy and costs for the use of the State in the amount of \$250.00.

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

**STATE BOARD OF ACCOUNTANCY**

By:   
Alfonso Pisano, Esq., President

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

  
James A. Hillman, Repondent