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FILED
January 14, 2002
**NEW JERSEY STATE BOARD
OF ACCOUNTANCY**

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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 REVOCATION OF THE LICENSE OF:	:	Administrative Action
	:	
SANFORD GOLDBERG	:	CONSENT ORDER
	:	
TO PRACTICE ACCOUNTANCY IN THE STATE OF NEW JERSEY	:	
	:	

This matter was opened to the New Jersey Board of Accountancy by receipt of information that on September 8, 2000 in the United States District Court, Middle District of Florida, respondent pleaded guilty to Equity Skimming in violation of 12 U.S.C. § 1752-19.

Respondent wishing to voluntarily surrender his license to practice accountancy and acknowledging that the above described conviction constitutes professional misconduct contrary to N.J.S.A. 45:1-21(e) and reflects adversely on the practice of accountancy contrary to N.J.S.A. 45:1-21(f), and the parties having agreed and consented to the resolution of this matter without the necessity of formal administrative proceedings available to the Board, and

