

CERTIFIED TRUE COPY

PETER C. HARVEY
ACTING ATTORNEY GENERAL OF NEW JERSEY

NEW JERSEY STATE
BOARD OF ACCOUNTANCY

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JUNE 12, 2003

FILED

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

IN THE MATTER OF

BRIAN DAY
(UNLICENSED)

Administrative Action

CONSENT ORDER

This matter was opened to the New Jersey State Board of Accountancy by receipt of information that respondent has held himself out to the public as a certified public accountant in the State of New Jersey without being licensed, in violation of N.J.S.A. 45:2B-62(a).

IT IS ON THIS 12th DAY OF June, 2003

ORDERED AND AGREED:

1. Respondent shall cease and desist holding himself out to the public as a certified public accountant, a public accountant, an accountant or an auditor licensed in the State of New Jersey, unless and until he obtains a valid license pursuant to the "Accountancy Act of 1997," N.J.S.A. 45:2B et seq. He shall not use any stationery, rubber stamps, business cards, taped messages or make any other representations indicating he is an accountant licensed in New Jersey, nor shall he advertise as a licensed accountant or list himself as a certified public

accountant, public accountant or tax, trust, and/or management accountant, unless and until he obtains a valid license pursuant to the "Accountancy Act of 1997," N.J.S.A. 45:2B-42 et seq., nor shall any firm in which he has any interest do any of the above unless it holds a valid registration pursuant to the "Accountancy Act of 1997," N.J.S.A. 45:2B-42 et seq. Respondent shall take affirmative steps to remove such designations from all directories and provide the Board with written proof of that action.

2. Respondent shall pay a civil penalty of \$2,500 and costs of \$3,000.00 to the State Board of Accountancy in this matter, by certified check or money order made payable to the Treasurer, State of New Jersey and forwarded to the office of the Board no later than thirty days from the entry of this Order.

3. Respondent specifically agrees and acknowledges that upon proof of a violation of this Order after a summary hearing before the Superior Court of the State of New Jersey an Order may be entered restraining respondent from such violations and imposing other penalties as provided by law.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: Herbert Lipman
Herbert Lipman, CPA, President

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

Brian Day
3/27/03
Brian Day

Consent as to form and entry.

Eric R. Breslin
Eric R. Breslin, Esq.
Attorney for Respondent