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FILED

August 15, 2006

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**NEW JERSEY STATE BOARD
OF ACCOUNTANCY**

By: Marianne W. Greenwald
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STATE OF NEW JERSEY
DEPARTMENT OF LAW & PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE
REINSTATEMENT OF THE LICENSE OF

WILLIAM TIMLEN, C.P.A.

TO PRACTICE ACCOUNTANCY IN THE
STATE OF NEW JERSEY

Administrative Action

ORDER OF REINSTATEMENT

This matter was opened to the New Jersey State Board of Accountancy upon application of William Timlen for reinstatement of his license to practice accountancy in the State of New Jersey. On May 19, 2005 by Consent Order with the Board of Accountancy, respondent's license to practice accountancy was revoked with no right to request reinstatement for one year. Further, respondent was fined \$25,000.00 and charged costs for the use of the State. Respondent was charged with practicing without a license and without a firm registration for a one year period and signing personal checks of a client without authorization.

Respondent has paid all fines and costs required by the Board and expressed his remorse for his serious mistake. The Board for good cause shown has determined to reinstate respondent's license and his firm license subject to the following conditions.

IT IS THEREFORE ON THIS 15th DAY OF August, 2006,

ORDERED AND AGREED

1. That the license of William Timlen to practice accountancy in this State shall be and hereby is reinstated.

2. William Timlen shall provide an engagement letter for all clients, until further Order of the Board, that shall clearly disclose to each client the following:

"At no time shall I assume power of attorney or signage power for any client account, except in the event of an audit by a taxing authority. Should that occur, I shall only agree to be given power of attorney by a separate engagement letter for that specific purpose."

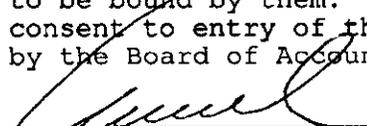
3. For the renewal period ending December 31, 2008, respondent shall obtain no less than 60 continuing education credits in actual class participation of the 120 that will be required for the renewal. All 120 credits shall be obtained after the entry of this Order.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: _____

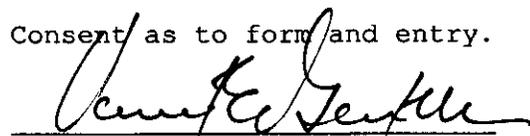
John Tully, C.P.A.
President

I have read the within Order, understand its terms and agree to be bound by them. I consent to entry of the Order by the Board of Accountancy.


William Timlen, C.P.A.
Respondent

8/2/06

Consent as to form and entry.


Vincent E. Gentile, Esq.
Attorney for Respondent