

NEW JERSEY STATE  
BOARD OF ACCOUNTANCY

July 8, 2008

**FILED**

ANNE MILGRAM  
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Division of Law - 5<sup>th</sup> Floor  
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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	:	Administrative Action
	:	
RUSSELL H. HERZOG	:	CONSENT ORDER
(UNLICENSED)	:	
	:	
TO PRACTICE ACCOUNTANCY	:	
IN THE STATE OF NEW JERSEY	:	
	:	

This matter was opened to the New Jersey State Board of Accountancy upon 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) and (e). Respondent has used stationery bearing his name, with the title "Certified Public Accountant," and has represented to the public that he is a certified public

accountant. Respondent, admitting to the aforementioned conduct, and the parties having agreed and consented to the resolution of this matter without the necessity of the Board seeking injunctive relief in the Superior Court of New Jersey, and respondent understanding the terms and impact of the within Order, having waived any right to a hearing, and for other good cause shown;

IT IS THEREFORE on this 15<sup>th</sup> day of July, 2008,  
ORDERED AND AGREED:

1. That 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 \$5,000.00 to the State Board of Accountancy and costs for use of the State in the amount of \$250.00. The total amount due of \$5,250.00 shall be forwarded by certified check or money order payable to the State of New Jersey, simultaneously with the signing of this Order.

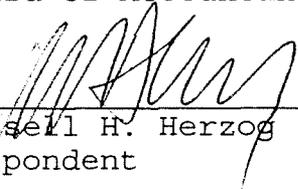
3. In the event respondent violates paragraph number one above in the within Order, respondent hereby consents to the entry of a permanent injunction in the Superior court on verified application by the Attorney General appearing on behalf of the

State Board with notice to respondent, demonstrating such violation.

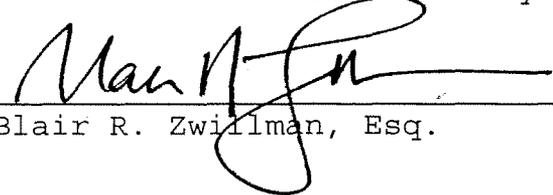
NEW JERSEY STATE BOARD OF ACCOUNTANCY

By:   
Albertus Jenkins  
Board President

I have read the within Order and understand its terms. I consent to its entry by the Board of Accountancy.

  
Russell H. Herzog  
Respondent

Consent as to form and entry.

  
Blair R. Zwillman, Esq.