

**CERTIFIED TRUE COPY**

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**FILED**

NOVEMBER 30, 1999

**NEW JERSEY STATE BOARD  
OF ACCOUNTANCY**

By: Marianne W. Greenwald  
Deputy Attorney General  
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STATE OF NEW JERSEY  
DEPARTMENT OF LAW AND PUBLIC SAFETY  
DIVISION OF CONSUMER AFFAIRS  
STATE BOARD OF ACCOUNTANCY

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IN THE MATTER OF THE SUSPENSION :  
OR REVOCATION OF THE LICENSE OF: : Administrative Action  
:  
MICHAEL BENT *cc 13499* :  
CERTIFIED PUBLIC ACCOUNTANT : **CONSENT ORDER**  
:  
TO PRACTICE ACCOUNTANCY IN THE :  
STATE OF NEW JERSEY :  
:  

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This matter was opened to the New Jersey State Board of Accountancy by receipt of information that on February 5, 1999, respondent having plead guilty in United States District Court, District of New Jersey to subscribing to a false income tax return, was sentenced to probation for a period of three years, 100 hours of community service, a \$5,000 fine, and a special assessment fee of \$50.00.

Respondent wishing to voluntarily surrender his license to practice accountancy and acknowledging that the above described

conduct constitutes a plea of guilty to a crime involving moral turpitude and/or of a crime relating adversely to the accounting profession and constitutes professional misconduct in the use of fraud, dishonesty, deception and misrepresentation contrary to N.J.S.A. 45:1-21, 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 respondent understanding the terms and impact of the within Order, and it therefore appearing that due cause exists for the entry of the within Order,

IT IS ON THIS 30th DAY OF NOVEMBER ,1999,

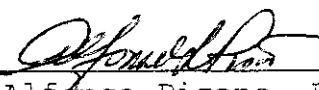
ORDERED:

1. That Respondent shall have leave to surrender at the office of the State Board of Accountancy, 124 Halsey Street, 6th Floor, Newark, New Jersey, his license to practice accountancy in the State of New Jersey without prejudice to his seeking reinstatement upon completion of Respondent's term of probation in the criminal matter. Such surrender shall be made contemporaneously with Respondent's tendering of the executed Order to the Board.

2. That contemporaneously with the surrender of his license to practice accountancy, respondent shall cease and desist the

practice of accountancy in the State of New Jersey and shall not hold himself out as a certified public accountant of this State.

NEW JERSEY 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.

  
Michael Bent, Respondent