



6. Documentary evidence presented at the hearing established that Respondent failed to respond in writing to the Board's certified letter of September 16, 2013.

CONCLUSIONS OF LAW

The Board finds that the facts as established at the hearing and as outlined above constitute a violation of Section 34-1-1, et seq., Code of Alabama 1975, as follows:

1. The acts of the Respondent constitute a violation of Section 34-1-1, et seq., Code of Alabama 1975, and of the rules and regulations of the Board, specifically, Board Rule 30-X-7-.11(Communications), in violation of Section 34-1-12(a)(14), Code of Alabama 1975.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the license, registration, certificate and/or permit to practice of the Respondent be REVOKED, and that Respondent return the revoked Certified Public Accountant Certificate and permit to practice to the Board office within thirty (30) days of this Order.

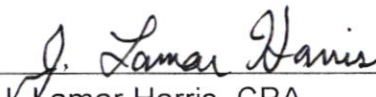
DONE this 31st day of January 2014.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MS. FAUGHT AND MESSRS.  
BARRANCO, COMER, RICHARDS,  
SINGLETERY, AND WRIGHT

ATTEST:

  
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J. Lamar Harris, CPA  
Executive Director  
February 14, 2014