

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST)
)
DAVID L. BOWEN, JR.,) CERTIFICATE NO. 3187
)
Respondent.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and following a full and fair hearing before the Board on January 26, 1996, in Montgomery, Alabama, in the matter of the complaint against David L. Bowen, Jr., Certificate No. 3187, makes the following Findings of Fact and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent is a duly certified public accountant in the State of Alabama, and was so certified at all times relevant to the complaint.
2. Respondent received notice of the hearing, but was not present at the appointed time and place, and no written correspondence was received from Respondent about the hearing. The hearing was held in Respondent's absence, pursuant to Section 34-1-14(c) and Section 41-22-12(d), Code of Alabama 1975.
3. Documentary evidence introduced at the hearing established that Respondent was convicted of the felony of bankruptcy fraud, on or about June 29, 1995, in the United States District Court, Southern District of Alabama, Mobile, Alabama, Case Number 94-00174.
4. Documentary evidence introduced at the hearing established that Respondent was convicted of the felony of assault in the first degree on or about October 13, 1995, in the Circuit Court of Monroe County, Alabama, Case Number 95-138.

5. Documentary evidence introduced at the hearing established that Respondent was convicted of the felony of theft of property in the first degree on or about October 13, 1995, in the Circuit Court of Monroe County, Alabama, Case Number 95-048.

CONCLUSIONS OF LAW

On the basis of the above Findings of Fact, the Board concludes that David L. Bowen, Jr., has violated Sections 34-1-1, et seq., Code of Alabama 1975, as follows:

6. The act of the Respondent, in Paragraph 3 above, constitutes the conviction of a felony under the laws of the United States, in violation of Section 34-1-12 (a)(6), Code of Alabama 1975.

7. The acts of the Respondent, in Paragraphs 4 and 5 above, constitute the conviction of felonies under the laws of the State of Alabama in violation of Section 34-1-12(a)(6), 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.

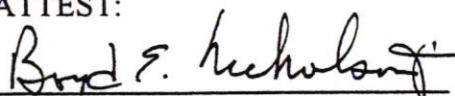
DONE and ORDERED this 26th day of January, 1996.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MS. BOLLINGER,
MESSRS. BATSON, RUTLEDGE,
WHITE, and DELOACH

ATTEST:


BOYD E. NICHOLSON, JR., CPA
EXECUTIVE DIRECTOR

2/26/96
DATE