



J. Lamar Harris, CPA
Executive Director

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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P.O. Box 300375
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February 14, 2014

CERTIFIED MAIL 7012 3460 0003 5401 4725

Mr. Davis V. McCrory
19 Circlewood
Tuscaloosa, AL 35405

Dear Mr. McCrory:

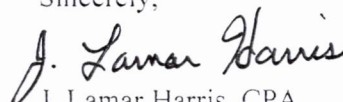
Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated January 31, 2014. The Order revokes your Alabama CPA Certificate No. 3924 and permit to practice, and requires the return of the revoked CPA Certificate and permit to practice to the Board office by February 28, 2014, for failure to respond in writing to the Board's certified letter of September 16, 2013.

This Board action requires that you cease holding yourself out as a Certified Public Accountant and discontinue any practice of public accounting in the State of Alabama. The Board Order also requires the return of the revoked CPA Certificate and permit to practice to this office. We respectfully request that you make a diligent search for the CPA Certificate (wall certificate) and permit to practice and return them to us by February 28, 2014.

Section 34-1-15 of the Code of Alabama 1975 does provide for reinstatement of the CPA Certificate. This section states that upon application to the Board in writing, and after hearing, pursuant to notice, the Board may reinstate the revoked CPA Certificate. Section 34-1-11(d) of the Code of Alabama 1975 complements Section 34-1-15 by providing monetary requirements of registrants who have been revoked and are seeking reinstatement. This section states that the Board may impose a reinstatement fee not to exceed \$100.00. The Board has directed that the maximum reinstatement fee of \$100.00 must be submitted to obtain favorable consideration for reinstatement. The Board also directed that, in addition to the reinstatement fee delineated herein, you must also register and pay the registration fee for the current fiscal year.

If you wish to be considered for reinstatement or have other questions, please contact me at the number shown above.

Sincerely,


J. Lamar Harris, CPA
Executive Director

CJP/t:\BOARD ORDERS\14C.McCrory

Attachment

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
DAVIS V. MCCRORY, CPA)
CERTIFICATE NO. 3924) CASE NO. 14C-124
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 31, 2014, in Montgomery, in the matter of the complaint against Davis V. McCrory, CPA, Certificate No. 3924, makes the following Findings of Facts 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 time relevant to the complaint.
2. Respondent was provided notice of the hearing by certified mail, return receipt requested, and regular first class mail to the most recent address on file with the Board.
3. The certified mail receipt and/or notice was returned to the Board by the U.S. Postal Service as unable to forward, and the certified mail receipt was not signed.
4. Respondent failed to attend the hearing. The hearing was conducted in Respondent's absence, as provided in Section 34-1-14(c) and Section 41-22-12(d), Code of Alabama 1975.
5. Documentary evidence designated as Board's Exhibits 1-6 was admitted into evidence and published to the Board.

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.

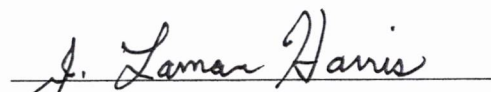
DONE this 31st day of January 2014.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:



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