

draft corporate checks payable to himself and to his creditors. Respondent as part of his guilty plea, paid restitution to the insurer for the corporation in the amount of \$130,953.33 and \$10,000 to the corporation for the deductible amount of the policy coverage.

3. On January 31, 1997 respondent was sentenced to three (3) years probation and a \$75.00 fine. (Judgment of Conviction, Statement of Reasons and Indictment attached hereto and made a part of this Order).

CONCLUSIONS OF LAW


Respondent conviction of crimes involving moral turpitude and crimes that reflect adversely on the practice of accounting provides grounds for discipline pursuant to N.J.S.A. 45:1-21(f).

IT IS THEREFORE ON THIS 20th DAY OF Nov 1997,

ORDERED THAT:

The license of ^{MICHAEL ARONS?} ~~Michael Immordino~~ to practice accountancy in the State of New Jersey is hereby revoked.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: 
Edward Bond, CPA, President