BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Accusation Against: **MAYNARD W. MORELAND** **1424 Concannon Blvd., Bldg. G** **Livermore, California 94550** **Certified Public Accountant Certificate No. CPA 57144** Respondent.	Case No. AC-2010-24

DECISION AND ORDER

The attached Stipulated Surrender of License and Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on June 20, 2010.

It is so ORDERED May 20, 2010.

FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
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GUIDELINES FOR UNLICENSED FORMER LICENSEES OF THE CALIFORNIA BOARD OF ACCOUNTANCY

When your CPA or PA license has expired, been canceled, or revoked, you may no longer practice as a Certified Public Accountant or Public Accountant in this state.

Further:

1) You may not use the title CPA, PA or other titles or indicia which would tend to indicate that you are licensed by the California Board of Accountancy (CBA). In addition, you may not engage in any advertising which uses terms such as "accountant", "accounting" or "accounting services" unless your "use of those terms is further qualified by an explanation, disclaimer or warning stating that the advertiser is not licensed by the state, or that the services being rendered do not require a state license...." Moore v. State Board of Accountancy (1992) 2 Cal. 4th 999 at p. 1023.

2) You may perform bookkeeping and other services as may be performed by unlicensed persons. (Business and Professions Code Section 5052)

3) Your participation as a principal in a partnership or an officer or shareholder of a professional accountancy corporation must cease during your unlicensed period. You may share professional fees or have any form of ownership of a professional practice such as a partnership interest or hold shares of a professional accountancy corporation. You may work as an employee of a licensed Certified Public Accountant or Public Accountant or you may work for private industry in an unlicensed capacity. (See Business and Professions Code Sections 5051, 5052, 5053.)

EDMUND G. BROWN JR.
Attorney General of California
FRANK H. PACOE
Supervising Deputy Attorney General
JUSTIN R. SURBER
Deputy Attorney General
State Bar No. 226937
455 Golden Gate Avenue, Suite 11000
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Attorneys for Complainant

BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Accusation Against: **MAYNARD W. MORELAND** 1424 Concannon Blvd., Bldg. G Livermore, California 94550 **Certified Public Accountant Certificate No. CPA 57144** Respondent.	Case No. AC-2010-24 **STIPULATED SURRENDER OF LICENSE AND ORDER**

IT IS HEREBY STIPULATED AND AGREED by and between the parties in this proceeding that the following matters are true:

PARTIES

1. Patti Bowers (Complainant) is the Executive Officer of the California Board of Accountancy. She brought this action solely in her official capacity and is represented in this matter by Edmund G. Brown Jr., Attorney General of the State of California, by Justin R. Surber, Deputy Attorney General.

2. Maynard W. Moreland (Respondent) is represented in this proceeding by attorney John Noonan, whose address is:
John Noonan
5674 Stoneridge Dr #204
Pleasanton, CA 94588.

3. On or about September 7, 1990, the California Board of Accountancy issued Certified Public Accountant Certificate No. CPA 57144 to Maynard W. Moreland (Respondent). The Certified Public Accountant Certificate expired on October 31, 2009, and has not been renewed.

JURISDICTION

4. Accusation No. AC-2010-24 was filed before the California Board of Accountancy (Board), Department of Consumer Affairs, and is currently pending against Respondent. The Accusation and all other statutorily required documents were properly served on Respondent on March 25, 2010. A copy of Accusation No. AC-2010-24 is attached as exhibit A and incorporated herein by reference.

ADVISEMENT AND WAIVERS

5. Respondent has carefully read, fully discussed with counsel, and understands the charges and allegations in Accusation No. AC-2010-24. Respondent also has carefully read, fully discussed with counsel, and understands the effects of this Stipulated Surrender of License and Order.

6. Respondent is fully aware of his legal rights in this matter, including the right to a hearing on the charges and allegations in the Accusation; the right to be represented by counsel, at his own expense; the right to confront and cross-examine the witnesses against him; the right to present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws.

7. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every right set forth above.

CULPABILITY

8. Respondent admits the truth of each and every charge and allegation Accusation No. AC-2010-24, with the exception of the amount of money Respondent took from each victim. Respondent agrees that cause for discipline exists and hereby surrenders his Certified Public Accountant Certificate No. CPA 57144 for the Board's formal acceptance.

9. Respondent understands that by signing this stipulation he enables the Board to issue an order accepting the surrender of his Certified Public Accountant Certificate without further process.

CONTINGENCY

10. This stipulation shall be subject to approval by the California Board of Accountancy. Respondent understands and agrees that counsel for Complainant and the staff of the California Board of Accountancy may communicate directly with the Board regarding this stipulation and surrender, without notice to or participation by Respondent or his counsel. By signing the stipulation, Respondent understands and agrees that he may not withdraw his agreement or seek to rescind the stipulation prior to the time the Board considers and acts upon it. If the Board fails to adopt this stipulation as its Decision and Order, the Stipulated Surrender and Disciplinary Order shall be of no force or effect, except for this paragraph, it shall be inadmissible in any legal action between the parties, and the Board shall not be disqualified from further action by having considered this matter.

11. The parties understand and agree that facsimile copies of this Stipulated Surrender of License and Order, including facsimile signatures thereto, shall have the same force and effect as the originals.

12. This Stipulated Surrender of License and Order is intended by the parties to be an integrated writing representing the complete, final, and exclusive embodiment of their agreement. It supersedes any and all prior or contemporaneous agreements, understandings, discussions, negotiations, and commitments (written or oral). This Stipulated Surrender of License and Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

13. In consideration of the foregoing admissions and stipulations, the parties agree that the (Board) may, without further notice or formal proceeding, issue and enter the following Order:

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ORDER

IT IS HEREBY ORDERED that Certified Public Accountant Certificate No. CPA 57144, issued to Respondent Maynard W. Moreland is surrendered and accepted by the California Board of Accountancy.

14. The surrender of Respondent's Certified Public Accountant Certificate and the acceptance of the surrendered license by the Board shall constitute the imposition of discipline against Respondent. This stipulation constitutes a record of the discipline and shall become a part of Respondent's license history with the Board.

15. Respondent shall lose all rights and privileges as a Certified Public Accountant in California as of the effective date of the Board's Decision and Order.

16. Respondent shall cause to be delivered to the Board both his Certified Public Accountant Certificate and pocket license on or before the effective date of the Decision and Order.

17. Respondent fully understands and agrees that if he ever files an application for licensure or a petition for reinstatement in the State of California, the Board shall treat it as a petition for reinstatement. Respondent must comply with all the laws, regulations and procedures for reinstatement of a revoked license in effect at the time the petition is filed, and all of the charges and allegations contained in Accusation No. AC-2010-24 shall be deemed to be true, correct and admitted by Respondent when the Board determines whether to grant or deny the petition.

ACCEPTANCE

I have carefully read the above Stipulated Surrender of License and Order and have fully discussed it with my attorney, John Noonan. I understand the stipulation and the effect it will have on my Certified Public Accountant Certificate. I enter into this Stipulated Surrender of License and Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the California Board of Accountancy.

DATED: 4/4/2010

MAYNARD W. MORELAND
Respondent

I have read and fully discussed with Respondent Maynard W. Moreland the terms and conditions and other matters contained in this Stipulated Surrender of License and Order. I approve its form and content.

DATED: 4/12/2010

JOHN NOONAN
Attorney for Respondent

ENDORSEMENT

The foregoing Stipulated Surrender of License and Order is hereby respectfully submitted for consideration by the California Board of Accountancy of the Department of Consumer Affairs.

Dated: 4/23/10

Respectfully submitted,

EDMUND G. BROWN JR.
Attorney General of California
FRANK H. PACOE
Supervising Deputy Attorney General

JUSTIN R. SURBER
Deputy Attorney General
Attorneys for Complainant

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Exhibit A

Accusation No. AC-2010-24

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Attorneys for Complainant

BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
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In the Matter of the Accusation Against: **MAYNARD W. MORELAND** 1424 Concannon Blvd., Bldg. G Livermore, California 94550 **Certified Public Accountant Certificate No. CPA 57144** Respondent.	Case No. AC-2010-24 **A C C U S A T I O N**

Complainant alleges:

PARTIES

1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.

2. On or about September 7, 1990, the California Board of Accountancy issued Certified Public Accountant Certificate Number CPA 57144 to Maynard W. Moreland (Respondent). The Certified Public Accountant Certificate expired on October 31, 2009, and has not been renewed.

JURISDICTION

3. This Accusation is brought before the California Board of Accountancy (Board), Department of Consumer Affairs, under the authority of the following laws. All section references are to the Business and Professions Code unless otherwise indicated.

4. Section 5100 states:

"After notice and hearing the board may revoke, suspend, or refuse to renew any permit or certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing with Section 5080), or may censure the holder of that permit or certificate for unprofessional conduct that includes, but is not limited to, one or any combination of the following causes:

. . .

"(i) Fiscal dishonesty or breach of fiduciary responsibility of any kind.

"(k) Embezzlement, theft, misappropriation of funds or property, or obtaining money, property, or other valuable consideration by fraudulent means or false pretenses.

5. Section 5109 of the Code states:

"The expiration, cancellation, forfeiture, or suspension of a license, practice, privilege, or other authority to practice public accountancy by operation of law or by order or decision of the board or a court of law, or the voluntary surrender of a license by a licensee shall not deprive the board of jurisdiction to commence or proceed with any investigation of or action or disciplinary proceeding against the licensee, or to render a decision suspending or revoking the license."

COSTS

6. Section 5107(a) of the Code states:

"The executive officer of the board may request the administrative law judge, as part of the proposed decision in a disciplinary proceeding, to direct any holder of a permit or certificate found to have committed a violation or violations of this chapter to pay to the board all reasonable costs of investigation and prosecution of the case, including, but not limited to, attorneys' fees. The board shall not recover costs incurred at the administrative hearing."

7. Section 125.3 of the Code provides, in pertinent part, that the Board may request the administrative law judge to direct a licentiate found to have committed a violation or violations of the licensing act to pay a sum not to exceed the reasonable costs of the investigation and enforcement of the case.

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FIRST CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

8. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about January 1, 2001 until April 10, 2009, Respondent embezzled and stole fifty six thousand dollars ($56,000.00), from Vivian Trimble and James Trimble.

SECOND CAUSE FOR DISCIPLINE

(Unprofessional Conduct-Embezzlement/Theft)

9. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about January 1, 2001 until April 10, 2009, Respondent embezzled and stole fifty six thousand dollars ($56,000.00) from Vivian Trimble and James Trimble.

THIRD CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

10. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about January 1, 1993 until April 9, 2009, Respondent embezzled and stole one hundred three thousand four hundred twenty two dollars and eight cents ($103,422.08), from Roberta Jean Kihle.

FOURTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

11. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about January 1, 1993 until April 9, 2009, Respondent embezzled and stole one hundred three thousand four hundred twenty two dollars and eight cents ($103,422.08), from Roberta Jean Kihle.

FIFTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

12. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about September 25, 2000 until April 10, 2009,

Respondent embezzled and stole one hundred seventy seven thousand five hundred eleven dollars and eighty three cents ($177,511.83) from Joan Russell.

SIXTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

13. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about September 25, 2000 until April 10, 2009, Respondent embezzled and stole one hundred seventy seven thousand five hundred eleven dollars and eighty three cents ($177,511.83) from Joan Russell.

SEVENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

14. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about February 8, 2006 until March 1, 2009, Respondent embezzled and stole one hundred and fifty thousand dollars ($150,000.00), from Roy Swiger and Jessenda Swiger.

EIGHTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

15. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about February 8, 2006 until March 1, 2009, Respondent embezzled and stole one hundred and fifty thousand dollars ($150,000.00), from Roy Swiger and Jessenda Swiger.

NINTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

16. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about August 1, 2002 until April 3, 2009, Respondent embezzled and stole four hundred and fourteen thousand, four hundred and sixty four dollars and sixty one cents ($414,464.61), the property of Jerald David Hutka and Nancy Jo Hutka.

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TENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

17. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about August 1, 2002 until April 3, 2009, Respondent embezzled and stole four hundred and fourteen thousand, four hundred and sixty four dollars and sixty one cents ($414,464.61), the property of Jerald David Hutka and Nancy Jo Hutka.

ELEVENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

18. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about April 1, 2005 until April 25, 2009, Respondent embezzled and stole six thousand dollars ($6,000.00) from Alice Carol Boyd.

TWELFTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

19. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about April 1, 2005 until April 25, 2009, Respondent embezzled and stole six thousand dollars ($6,000.00) from Alice Carol Boyd.

THIRTEENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

20. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about November 1, 2007 until April 15, 2009, Respondent embezzled and stole one hundred and seventy thousand dollars ($170,000.00) from Frank Fuller.

FOURTEENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

21. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about November 1, 2007 until April 15,

2009, Respondent embezzled and stole one hundred and seventy thousand dollars ($170,000.00) from Frank Fuller.

FIFTEENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

22. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about December 27, 2002 until April 15, 2009, Respondent embezzled and stole Fifty Four Thousand Dollars ($54,000.00) from Brian Hutka.

SIXTEENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

23. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about December 27, 2002 until April 15, 2009, Respondent embezzled and stole Fifty Four Thousand Dollars ($54,000.00) from Brian Hutka.

SEVENTEENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

24. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about August 23, 2002 until March 30, 2009, Respondent embezzled and stole seventy thousand dollars ($70,000.00) from Julie Spero.

EIGHTEENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

25. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about August 23, 2002 until March 30, 2009, Respondent embezzled and stole seventy thousand dollars ($70,000.00) from Julie Spero.

NINETEENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

26. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about May 1, 2006 until April 7, 2009,

Respondent embezzled and stole seventy thousand dollars ($70,000.00) from Gary Cox and Olivia Cox.

TWENTIETH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

27. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about May 1, 2006 until April 7, 2009, Respondent embezzled and stole seventy thousand dollars ($70,000.00) from Gary Cox and Olivia Cox.

TWENTY FIRST CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

28. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about December 4, 2006 until April 15, 2009, Respondent embezzled and stole twenty thousand dollars ($20,000.00) from Richard Lattner and Anne Lattner.

TWENTY SECOND CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

29. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about December 4, 2006 until April 15, 2009, Respondent embezzled and stole twenty thousand dollars ($20,000.00) from Richard Lattner and Anne Lattner.

TWENTY THIRD CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

30. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about March 30, 2007 until April 15, 2009, Respondent embezzled and stole twenty three thousand and twenty two dollars ($23,022.00) from Ross Hoblitzell.

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TWENTY FOURTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

31. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about March 30, 2007 until April 15, 2009, Respondent embezzled and stole twenty three thousand and twenty two dollars ($23,022.00) from Ross Hoblitzell.

TWENTY FIFTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

32. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about August 22, 2008 until April 16, 2009, Respondent embezzled and stole fifty thousand dollars ($50,000.00) from Janette Koslosky.

TWENTY SIXTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

33. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about August 22, 2008 until April 16, 2009, Respondent embezzled and stole fifty thousand dollars ($50,000.00) from Janette Koslosky.

TWENTY SEVENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

34. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about January 28, 2005 until April 20, 2009, Respondent embezzled and stole sixty five thousand dollars ($65,000.00) from Patty Taylor and James Taylor.

TWENTY EIGHTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

35. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about January 28, 2005 until April 20, 2009, Respondent embezzled and stole sixty five thousand dollars ($65,000.00) from Patty Taylor and James Taylor.

TWENTY NINTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

36. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about February 1, 2008 until April 15, 2009, Respondent embezzled and stole fifty thousand dollars ($50,000.00) from Ron Ladrillono and Wanda Ladrillono.

THIRTIETH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

37. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about February 1, 2008 until April 15, 2009, Respondent embezzled and stole fifty thousand dollars ($50,000.00) from Ron Ladrillono and Wanda Ladrillono.

THIRTY FIRST CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

38. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about June 6, 2007 until April 15, 2009, Respondent embezzled and stole four hundred and fifteen thousand dollars ($415,000.00) from Dennie Moreland and Maritza Moreland.

THIRTY SECOND CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

39. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about June 6, 2007 until April 15, 2009, Respondent embezzled and stole four hundred and fifteen thousand dollars ($415,000.00) from Dennie Moreland and Maritza Moreland.

THIRTY THIRD CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

40. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about December 27, 2002 until April 15, 2009,

Respondent embezzled and stole seventy two thousand dollars ($72,000.00) from Matthew Hutka.

THIRTY FOURTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

41. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about December 27, 2002 until April 15, 2009, Respondent embezzled and stole seventy two thousand dollars ($72,000.00) from Matthew Hutka.

THIRTY FIFTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

42. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about May 19, 2000 until April 15, 2009, Respondent embezzled and stole two hundred thousand dollars ($200,000.00) from Blanche Medrano.

THIRTY SIXTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

43. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about May 19, 2000 until April 15, 2009, Respondent embezzled and stole two hundred thousand dollars ($200,000.00) from Blanche Medrano.

THIRTY SEVENTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

44. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about September 25, 2003 until April 7, 2009, Respondent embezzled and stole seven hundred and sixty thousand dollars ($760,000.00) from Beverly Lagiss and her Trust.

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THIRTY EIGHTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

45. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent of embezzlement and theft. From about September 25, 2003 until April 7, 2009, Respondent embezzled and stole seven hundred and sixty thousand dollars ($760,000.00) from Beverly Lagiss and her Trust.

THIRTY NINTH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

46. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about July 25, 2006 until April 22, 2009, Respondent embezzled and stole one hundred and ninety thousand dollars ($190,000.00) from Camillo Swiger and Amanda Swiger.

FORTIETH CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

47. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about July 25, 2006 until April 22, 2009, Respondent embezzled and stole one hundred and ninety thousand dollars ($190,000.00) from Camillo Swiger and Amanda Swiger.

FORTY FIRST CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Fiscal Dishonesty)

48. Respondent is subject to disciplinary action under section 5100(i) of the Code in that Respondent committed fiscal dishonesty. From about August 23, 2007 until July 25, 2008, Respondent embezzled and stole one million dollars ($1,000,000.00) from Paul Manning Rupf.

FORTY SECOND CAUSE FOR DISCIPLINE

(Unprofessional Conduct- Embezzlement/Theft)

49. Respondent is subject to disciplinary action under section 5100(k) of the Code in that Respondent committed embezzlement and theft. From about August 23, 2007 until July 25,

2008, Respondent embezzled and stole one million dollars ($1,000,000.00) from Paul Manning Rupf.

PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the California Board of Accountancy issue a decision:

1. Revoking or suspending or otherwise imposing discipline upon Certified Public Accountant Certificate Number CPA 57144, issued to Maynard W. Moreland.

2. Ordering Maynard W. Moreland to pay the California Board of Accountancy the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 5107;

3. Taking such other and further action as deemed necessary and proper.

DATED: March 24, 2010

PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

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