



STATE OF WEST VIRGINIA
WEST VIRGINIA BOARD OF ACCOUNTANCY
CHARLESTON, WEST VIRGINIA 25301
1-304/348-3557

BEFORE THE WEST VIRGINIA STATE
BOARD OF ACCOUNTANCY

IN THE MATTER OF GLENN A. MAIN, III

CONSENT AGREEMENT

Come now Glenn A. Main, III, and Landon R. Brown, Assistant Attorney General, for the purpose of agreeing to what disciplinary action should be taken against Glenn A. Main, III, Certified Public Accountant, P.O. Box 12956, Pittsburgh, PA 15241 by the West Virginia Board of Accountancy, pursuant to Chapter 30, Article 9, Section 1, et seq., of the West Virginia Code of 1931, as amended. As reflected in this pleading, the parties have reached an agreement as to the proper disposition of this matter, and the Board, approving said agreement, does hereby find an order.

FINDINGS OF FACT

1. Glenn A. Main, III holds Certified Public Accountant Certificate No. 0976, issued by the West Virginia Board of Accountancy (hereinafter the Board).

2. Glenn A. Main, III acknowledges that information/evidence was received by the Board pertaining to his recent conviction regarding United States of America v. Glenn A. Main, III, Case No. 88-156-K, wherein he was found to be guilty of filing false loan statements with federally insured banks, in violation of Title 18,

United States Code, Section 1014.

3. Glenn A. Main, III acknowledges his conduct violated Code 30-9-1, et seq., pertaining to the practice and regulation of public accounting. Chapter 30, Article 9, Section 12(d), of the West Virginia Code, as amended, provides that the West Virginia Board of Accountancy may revoke or suspend any certificate of certified public accountant, any registration as a public accountant, and may refuse to renew an registration card, for the following cause: "Conviction of any felony, or any crime, an element of which is deceit or fraud, under the laws of the state or of the United States."

CONCLUSIONS OF LAW

The West Virginia Board of Accountancy concludes that the Findings of Fact support the sanction of disciplinary action pursuant to Code 30-9-1, et seq., as amended, pertaining to the practice and regulation of public accounting, specifically Code 30-9-12 (d), which provides that the licensee may be disciplined for "conviction of any felony, or any crime, an element of which is deceit or fraud, under the laws of any state or of the United States."

CONSENT

Glenn A. Main, III, holder of Certified Public Accountant Certificate No. 0976, by affixing his signature hereon, agrees to the following:

1. He acknowledges that he is aware of his option to retain legal counsel and to be represented by legal counsel at a formal

hearing before the Board.

2. He intelligently and voluntarily waives his right to a formal hearing before the Board in this matter.

3. He acknowledges that he is fully aware that without his consent, no legal action can be taken against him by this Board, except pursuant to Chapter 30, Article 9, Section 1, et seq., of the West Virginia Code of 1931, as amended.

4. He consents to the entry of the following order affecting his license to practice of public accounting in the State of West Virginia.

ORDER

On the basis of the foregoing, the West Virginia Board of Accountancy (hereinafter the Board) hereby orders that Certificate No. 0976 issued to Glenn A. Main, III, August 1, 1977, is suspended for the period of two (2) years.

During said suspension period, the following conditions shall be met:

1. Glenn A. Main, III shall report to the Board any change in address, to include current telephone number, and change in his place of employment or employment.

2. Glenn A. Main, III shall not violate the provisions of West Virginia Code 30-9-1, et seq., as amended.

3. Glenn A. Main, III shall not practice public accountancy or accounting. Code 30-9-2 states:

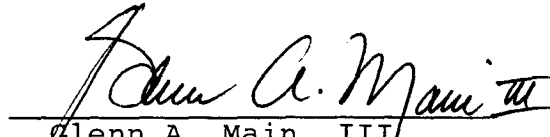
"' Practice' of public accountancy' or 'public accounting' means: (i) The giving of an assurance, in a report or otherwise, whether expressly or implicitly; or (ii) in the case of a person holding himself out as a certificate holder, the performance of or offering to perform any service involving the use of accounting or auditing skills, including, but not limited to, management advisory or consulting services, the preparation of tax returns, the rendering of tax services, the keeping of books of account and related accounting records and the preparation of financial statements without the expression of an assurance: Provided, That an employee giving assurances to or performing such services for an employer shall not be deemed to be practicing public accountancy."


5. During the said suspension period, Glenn A. Main, III shall not under any circumstances misrepresent his licensure status.

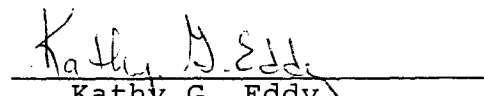
6. Following the two (2) years suspension period, Glenn A. Main, III, Certificate No. 0976, may petition to appear before the Board and submit satisfactory evidence that he is presently able to safely engage in the practice of public accounting.

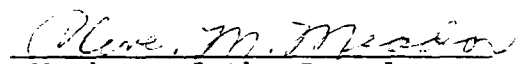
Entered this 23 day of OCTOBER, 1989

Agreed to:

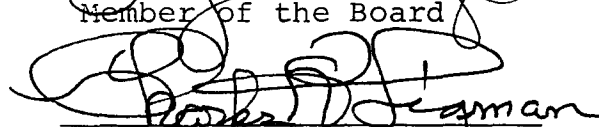

Glenn A. Main, III


Landon R. Brown
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Counsel for the Board


Kathy G. Eddy
President of the Board


Steve M. Messier
Member of the Board


Gary L. Swingle
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