

IN THE MATTER OF
CERTIFICATE NO. 1610
ISSUED TO
BRUCE N. LARSON

87-1
FINAL DECISION

The matter of Bruce N. Larson, certificate No. 1610 came up for hearing on the 7th day of December, 1987 at 1:30 p.m. in the Conference Room, Peat Marwick Main & Co., Des Moines, Iowa before a hearing panel comprised of Daryl Henze, Gaylon Halverson, Kenneth Putzier, Diane McNulty, all members of the Iowa Accountancy Examining Board and holders of permits to practice, Jerry Coughlon, Julie Bulkeley, public members of the Board and Frank Bladon, Accounting Practitioner member of the Board. Bruce N. Larson, the licensee, was not present nor was he represented by legal counsel. Theresa Weeg, Assistant Attorney General, represented the State of Iowa.

The hearing proceeded with evidence offered by the State of Iowa.

FINDINGS OF FACT

1. Bruce N. Larson is the holder of Iowa CPA certificate No. 1610.
2. Bruce N. Larson was convicted of violating 26 USC 7203, willful failure to file a return.
3. Conviction of a felony is a violation of Iowa Code Sections 258A.10(5) and 116.21(5).

CONCLUSIONS OF LAW

The Board, under the authority of Section 258A.(2)(a) and 116.21 (5) of the Code of Iowa, revokes the Iowa Certified Public Accountant Certificate Number 1610 of Bruce N. Larson. The Board's decision is based on the findings of fact.



Daryl K. Henze, Chairman
Iowa Accountancy Examining Board

December 29, 1987

Date