

existed but had been misplaced. Some of these unsubstantiated entries were reversed when Convenient restated its 1987 consolidated financial statements on February 1, 1989. The Commission's order also found that Berti accepted management's representations of material amounts by which intercompany accounts were out of balance. He then improperly shifted reserves to make up for the out of balance accounts. This improper accounting had the effect of materially overstating income.

Berti has met all of the conditions set forth in his suspension order and, in his capacity as an independent accountant, has stated that he will comply with all requirements of the Commission and the Public Company Accounting Oversight Board, including, but not limited to all requirements relating to registration, inspections, concurring partner reviews and quality control standards.

Rule 102(e)(5) of the Commission's Rules of Practice governs applications for reinstatement, and provides that the Commission may reinstate the privilege to appear and practice before the Commission "for good cause shown." This "good cause" determination is necessarily highly fact specific.

On the basis of information supplied, representations made, and undertakings agreed to by Berti, it appears that he has complied with the terms of the July 13, 1993 order suspending him from practice before the Commission as an accountant, that no information has come to the attention of the Commission relating to his character, integrity, professional conduct or qualifications to practice before the Commission that would be a basis for adverse action against him pursuant to Rule 102(e) of the Commission's Rules of Practice, and that Berti has shown good cause for reinstatement. Therefore, it is accordingly,

ORDERED pursuant to Rule 102(e)(5)(i) of the Commission's Rules of Practice that Robert R. Berti, CPA is hereby reinstated to appear and practice before the Commission as an accountant.

By the Commission.

Jonathan G. Katz
Secretary