

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 63560 / December 16, 2010

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3218 / December 16, 2010

ADMINISTRATIVE PROCEEDING
File No. 3-13150

In the Matter of	:	ORDER GRANTING APPLICATION FOR
Alvin L. Dahl, CPA	:	REINSTATEMENT TO APPEAR AND PRACTICE
	:	BEFORE THE COMMISSION AS AN ACCOUNTANT
	:	RESPONSIBLE FOR THE PREPARATION OR
	:	REVIEW OF FINANCIAL STATEMENTS REQUIRED
	:	TO BE FILED WITH THE COMMISSION

On August 28, 2008, Alvin L. Dahl, CPA (“Dahl”) was suspended from appearing or practicing before the Commission as an accountant as a result of settled public administrative proceedings instituted by the Commission against Dahl pursuant to Rule 102(e)(3)(i) of the Commission's Rules of Practice.¹ Dahl consented to the entry of the order without admitting or denying the findings therein but for the Commission’s finding that a final judgment and permanent injunction and other relief had been previously entered against him. This order is issued in response to Dahl’s application for reinstatement to appear and practice before the Commission as an accountant responsible for the preparation or review of financial statements required to be filed with the Commission.

The Commission’s complaint alleged that Dahl, while serving as Chief Financial Officer, aided and abetted 21st Century Technologies, Inc.’s (“21st Century”) violations of Securities Exchange Act of 1934 (“Exchange Act”) Section 13(a) and Rules 12b-20, 13a-1, and 13a-13 thereunder when he prepared 21st Century’s false and misleading Form 10-K for 2003 and Forms 10-Q for the first and second quarters of 2004. The complaint further alleged that Dahl violated Exchange Act Rule 13a-14 when he certified that those filings were complete and accurate, even though they contained material omissions concerning certain of 21st Century’s reported investments. The complaint alleged, among other things, that Dahl knew at the time he certified certain filings that (i) a supposed “commercial loan” was actually a loan to prevent a foreclosure on a personal residence; and (ii) the recipient of another loan was misidentified in 21st Century’s

¹ See Accounting and Auditing Enforcement Release No. 2869 dated August 28, 2008. Dahl was permitted, pursuant to the order, to apply for reinstatement after 12 months upon making certain showings.

filings with the Commission in order to avoid potential stigma from association with the entity that received the loan, which was involved in pornography.

In his capacity as a preparer or reviewer, or as a person responsible for the preparation or review, of financial statements of a public company to be filed with the Commission, Dahl attests that he will undertake to have his work reviewed by the independent audit committee of any company for which he works, or in some other manner acceptable to the Commission, while practicing before the Commission in this capacity. Dahl is not, at this time, seeking to appear or practice before the Commission as an independent accountant. If he should wish to resume appearing and practicing before the Commission as an independent accountant, he will be required to submit an application to the Commission showing that he has complied and will comply with the terms of the original suspension order in this regard. Therefore, Dahl's suspension from practice before the Commission as an independent accountant continues in effect until the Commission determines that a sufficient showing has been made in this regard in accordance with the terms of the original suspension order.

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."² This "good cause" determination is necessarily highly fact specific.

On the basis of information supplied, representations made, and undertakings agreed to by Dahl, it appears that he has complied with the terms of the August 28, 2008 order denying him the privilege of appearing or practicing 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 Dahl, by undertaking to have his work reviewed by the independent audit committee of any company for which he works, or in some other manner acceptable to the Commission, in his practice before the Commission as a preparer or reviewer of financial statements required to be filed with the Commission, has shown good cause for reinstatement. Therefore, it is accordingly,

² Rule 102(e)(5)(i) provides:

"An application for reinstatement of a person permanently suspended or disqualified under paragraph (e)(1) or (e)(3) of this section may be made at any time, and the applicant may, in the Commission's discretion, be afforded a hearing; however, the suspension or disqualification shall continue unless and until the applicant has been reinstated by the Commission for good cause shown." 17 C.F.R. § 201.102(e)(5)(i).

ORDERED pursuant to Rule 102(e)(5)(i) of the Commission's Rules of Practice that Alvin L. Dahl, CPA is hereby reinstated to appear and practice before the Commission as an accountant responsible for the preparation or review of financial statements required to be filed with the Commission.

By the Commission.

Elizabeth M. Murphy
Secretary

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