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CPAs cited for investment scheme

Two partners in a Southfield firm have been advised by the corporation and securities bureau of the Michigan Department of Commerce to stop selling unregistered securities as a company planning waste disposal plants.

The men may have sold as much as \$500,000 in unregistered securities, according to a citation issued by the bureau. In connection with the sale, one of the men has received his third citation since June for alleged violations of the Michigan securities law.

The bureau's actions involved investments in promissory notes and limited partnerships to finance a program that allegedly would lead to construction of three \$50 million waste disposal plants in the Detroit area, bureau director Hugh H. Makens said.

Named in the cease and desist order issued Sept. 23 were Richard D. Crittenden and William J.K. Broderick of Southfield and their accounting firm, Crittenden and Broderick, P.C. The order is the second against Crittenden, Makens said.

Crittenden and Broderick could not be reached for comment. According to personnel at the accounting firm, both men will be out of the area until late this week.

THE TWO MEN were general partners in a limited partnership known as Seven Sisters-Ankerson Associates of Southfield, which may have sold the \$500,000 in unregistered securities, Makens said.

Also named in the order were Robert Cecil Johnson of Farmington and Daniel Lee Reader of Livonia, both registered securities agents, and Valena F. Younger of Free Bloomfield, who is not registered as an agent.

Investigators for the bureau's enforcement section said investors were told the proposed Detroit area plants would be modeled after a small waste disposal facility that operated for a time in Pontiac. The plant was designed and patented by B. Richard Ankerson of Pontiac, a consulting engineer, and originally owned by Ankerson Resource Systems, Inc.

It was taken over two years ago by Oakland Ankerson Associates of Southfield, another limited partnership, and has operated since that time, a bureau spokesman said.

Oakland Ankerson and Crittenden, its managing general partner, were cited by the bureau for securities violations in an Aug. 23 order.

The cease and desist order alleges that Crittenden failed to inform some investors that the bureau had already told him the Seven Sisters offering was illegal. Investors also were not given information about general partners and were not told partnership funds would be coming from money from other limited partnerships and with general business accounts of the Crittenden-Broderick accounting firm, the order said.

THE ORDER ALSO charged that investors were falsely told their money would be held in escrow and returned on request if they decided not to invest. Makens said persons experienced delays of several months before their money was returned because it was not held in escrow as promised.

Exemptions from registration were revoked and denied for the securities of Seven Sisters and Broderick, Reader and Younger, the bureau report said. The exemption of Crittenden and Johnson have reportedly been revoked in the June 23 order.

Persons named in the order have 15 days from Sept. 23 to request a hearing.

On June 23, Makens said, the bureau issued a cease and desist order for securities law violations to: Ankerson Resource Systems, Inc., of Pontiac; Ankerson, its president, Donald D. Criss of Pontiac; its treasurer, Crittenden and Broderick P.C.; Crittenden, Johnson, and Robert Jay Coraau of Southfield.

According to Makens, the violations involved the sale of \$500,000 in unregistered promissory notes of Ankerson Resource Systems. The bureau also revoked and denied exemptions from registration for the Pontiac firm and for Ankerson, Coraau and Criss in the order. Makens said.

On Aug. 23, the bureau issued a cease

and desist order to Oakland Ankerson Associates; Crittenden, its managing general partner; and Coraau, who was doing business as Coraau Equity Services Corp. Makens said. The order alleges an investor in an Oakland Ankerson promissory note was not given financial information about the issuer nor told the use for which the money was intended.

Exemptions from registration for securities of Oakland Ankerson were revoked and denied by the order, Makens said. He added that the respondents have requested hearings on both orders but no date has been set.

According to a bureau spokesman, scores of cease and desist orders are issued each year.

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