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7  
8 **BEFORE THE**  
**SPEECH-LANGUAGE PATHOLOGY AND AUDIOLOGY AND HEARING AID**  
9 **DISPENSERS BOARD**  
10 **DEPARTMENT OF CONSUMER AFFAIRS**  
**STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

12 **MICHAEL TRYTHALL**

Case No. 1I-2014-63

13 **16030 Ventura Blvd., #610**  
14 **Encino, CA 91436**

**A C C U S A T I O N**

15 **Audiologist License Number AU 2225**

16 Respondent.

17  
18 Complainant alleges:

19 **PARTIES**

20 1. Paul Sanchez ("Complainant") brings this Accusation solely in his official capacity as  
21 the Executive Officer of the Speech-Language Pathology and Audiology and Hearing Aid  
22 Dispensers Board, Department of Consumer Affairs.

23 2. On or about June 3, 2003, the Speech-Language Pathology and Audiology and  
24 Hearing Aid Dispensers Board issued Audiologist License Number AU 2225 to Michael Trythall  
25 ("Respondent"). The Audiologist License was in full force and effect at all times relevant to the  
26 charges brought herein and will expire on April 30, 2015, unless renewed.  
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## JURISDICTION

3. This Accusation is brought before the Speech-Language Pathology and Audiology and Hearing Aid Dispensers Board ("Board"), Department of Consumer Affairs, under the authority of the following laws. All section references are to the Business and Professions Code unless otherwise indicated.

4. Section 2533 of the Code states:

"The board may refuse to issue, or issue subject to terms and conditions, a license on the grounds specified in Section 480, or may suspend, revoke, or impose terms and conditions upon the license of any licensee for any of the following:

"(a) Conviction of a crime substantially related to the qualifications, functions, and duties of a speech-language pathologist or audiologist or hearing aid dispenser, as the case may be. The record of the conviction shall be conclusive evidence thereof.

"...

"(e) Committing a dishonest or fraudulent act that is substantially related to the qualifications, functions, or duties of a licensee. ..."

5. Section 2533.1 of the Code states:

"A plea or verdict of guilty or a conviction following a plea of nolo contendere made to a charge substantially related to the qualifications, functions, and duties of a speech-language pathologist or audiologist is deemed to be a conviction within the meaning of this article. The board may order a licensee be disciplined or denied a license as provided in Section 2533 when the time for appeal has elapsed, or the judgment of conviction has been affirmed on appeal, or when an order granting probation is made suspending the imposition of sentence irrespective of a subsequent order under Section 1203.4 of the Penal Code allowing the person to withdraw his or her plea of guilty and to enter a plea of not guilty, or setting aside the verdict of guilty, or dismissing the accusation, information or indictment."

6. Section 2537 of the Code states:

"It shall constitute unprofessional conduct and a violation of this chapter for any person licensed under this chapter to violate, attempt to violate, directly or indirectly, or assist in or abet

1 the violation of, or conspire to violate, any provision or term of this article, the Moscone-Knox  
2 Professional Corporation Act, or any regulations duly adopted under those laws."

### 3 CALIFORNIA CODE OF REGULATIONS

4 7. California Code of Regulations, title 16, section 1399.156.1, states:

5 "For the purposes of denial, suspension or revocation of a license or registration pursuant to  
6 Division 1.5 (commencing with Section 475) of the code, a crime or act shall be considered to be  
7 substantially related to the qualifications, functions or duties of a person holding a license under  
8 the Act if to a substantial degree it evidences present or potential unfitness of a person holding a  
9 license to perform the functions authorized by his or her license or registration in a manner  
10 consistent with the public health, safety, or welfare. Such crimes or acts shall include, but not be  
11 limited to, those involving the following:

12 "(a) Violating or attempting to violate, directly or indirectly, or assisting in or abetting the  
13 violation of, or conspiring to violate any provision or term of the Act.

14 "(b) Conviction of a crime involving fiscal dishonesty."

### 15 COST RECOVERY

16 8. Section 125.3 of the Code states, in pertinent part, that the Board may request the  
17 administrative law judge to direct a licentiate found to have committed a violation or violations of  
18 the licensing act to pay a sum not to exceed the reasonable costs of the investigation and  
19 enforcement of the case.

### 20 FIRST CAUSE FOR DISCIPLINE

21 (Unprofessional Conduct - Substantially Related Conviction)

22 9. Respondent's license is subject to disciplinary action for unprofessional conduct  
23 under Code sections 2537, 2533(a), and 2533.1, as well as California Code of Regulations, title  
24 16, section 1399.156.1, in that Respondent has been convicted of a crime that is substantially  
25 related to the qualifications, functions, or duties of a licensed Audiologist. The circumstances are  
26 as follows:

27 10. On or about August 29, 2014, in a case entitled *The United State of America v.*  
28 *Michael Ryan Trythall*, in the Northern District of California, case number CR 14-497, an

1 Information was filed, which alleged that Respondent committed three counts of felony tax  
2 evasion for the years 2009, 2010, and 2011, in violation of title 26 United States Code section  
3 7201.

4 11. On or about September 23, 2014, Respondent was convicted by guilty plea of  
5 violating count three of the Information, which charged Respondent with tax evasion for the year  
6 of 2011 in violation of title 26 United States Code section 7201. Respondent admitted to willfully  
7 filing false tax returns in 2009, 2010, and 2011, which evaded \$232,254.00 in federal taxes.  
8 Respondent also admitted to embezzling a total of \$756,577.00 between 2009 and 2012 from his  
9 employer, Union Square Hearing, Inc. ("USHI"), where he worked as an audiologist. Respondent  
10 agreed to sentencing as follows: 24 to 30 months imprisonment, 1 year supervised release, a fine  
11 to the court, \$100.00 special assessment, and \$1,006,035.00 in restitution. Respondent has not  
12 yet been sentenced.

#### 13 SECOND CAUSE FOR DISCIPLINE

14 (Unprofessional Conduct - Dishonest Act)

15 12. Paragraphs 9 through 11 are incorporated herein.

16 13. Respondent's license is subject to disciplinary action for unprofessional conduct  
17 under Code sections 2537 and 2533(e), in that on or about September 23, 2014, Respondent was  
18 convicted of violating title 26 United States Code section 7201 for felony tax evasion in a sum of  
19 \$232,254.00. Additionally, Respondent admitted to embezzling a total of \$756,577.00 between  
20 2009 and 2012 from his employer, USHI, where he worked as an audiologist.

#### 21 PRAYER

22 WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged,  
23 and that following the hearing, the Speech-Language Pathology and Audiology and Hearing Aid  
24 Dispensers Board issue a decision:

25 1. Revoking or suspending Audiologist License Number 2225, issued to Michael  
26 Trythall;

1           2.     Ordering Michael Trythall to pay the Speech-Language Pathology and Audiology and  
2     Hearing Aid Dispensers Board the reasonable costs of the investigation and enforcement of this  
3     case, pursuant to Business and Professions Code section 125.3; and

4           3.     Taking such other and further action as deemed necessary and proper.  
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7     DATED:     2-10-2015  
8



PAUL SANCHEZ  
Executive Officer  
Speech-Language Pathology and Audiology and Hearing  
Aid Dispensers Board  
Department of Consumer Affairs  
State of California  
*Complainant*

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