

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 56405 / September 13, 2007**

**ACCOUNTING AND AUDITING ENFORCEMENT**  
**Release No. 2685 / September 13, 2007**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-12766**

**In the Matter of**

**Charles J. Birnberg, CPA,**

**Respondent.**

**ORDER INSTITUTING PUBLIC  
ADMINISTRATIVE AND CEASE-AND-  
DESIST PROCEEDINGS PURSUANT TO  
SECTIONS 4C AND 21C OF THE  
SECURITIES EXCHANGE ACT OF 1934  
AND RULE 102(e) OF THE  
COMMISSION'S RULES OF PRACTICE,  
MAKING FINDINGS, AND IMPOSING  
REMEDIAL SANCTIONS AND A CEASE-  
AND-DESIST ORDER**

**I.**

The Securities and Exchange Commission (“Commission”) deems it appropriate that public administrative and cease-and-desist proceedings be, and hereby are, instituted against Charles J. Birnberg, CPA (“Respondent” or “Birnberg”) pursuant to Sections 4C<sup>1</sup> and 21C of the Securities Exchange Act of 1934 (“Exchange Act”) and Rule 102(e)(1)(iii) of the Commission’s Rules of Practice.<sup>2</sup>

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<sup>1</sup> Section 4C provides, in relevant part, that:

The Commission may censure any person, or deny, temporarily or permanently, to any person the privilege of appearing or practicing before the Commission in any way, if that person is found . . . to have willfully violated, or willfully aided and abetted the violation of, any provision of the securities laws or the rules and regulations thereunder.

<sup>2</sup> Rule 102(e)(1)(iii) provides, in relevant part, that:

The Commission may censure a person or deny, temporarily or permanently, the privilege of appearing or practicing before it in any way to any person who is found . . . to have willfully violated, or willfully aided and abetted the violation of any provision of the Federal securities laws or the rules and regulations thereunder.

## II.

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement (“Offer”), which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over him and the subject matter of these proceedings, which are admitted, Respondent consents to the entry of this Order Instituting Public Administrative and Cease-and-Desist Proceedings Pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission’s Rules of Practice, Making Findings, and Imposing Remedial Sanctions and a Cease-and-Desist Order (“Order”), as set forth below.

## III.

On the basis of this Order and Respondent’s Offer, the Commission finds<sup>3</sup> that:

### A. RESPONDENT

Charles J. Birnberg, CPA, 65, of West Paterson, New Jersey, is a certified public accountant licensed in the state of New Jersey since 1981 and doing business as a sole proprietorship. Birnberg audited Renewal Fuels, Inc.’s (“Renewal Fuels”) financial statements for the company’s 2003 fiscal year ended December 31, 2003. Renewal Fuels dismissed Birnberg as its independent auditor on October 1, 2004.

### B. FACTS

1. Renewal Fuels (known as Tech Laboratories, Inc. during the relevant period) is a Delaware corporation with its headquarters in Milwaukee, Wisconsin. Renewal Fuels’s common stock is registered with the Commission pursuant to Section 12(g) of the Exchange Act and trades on the OTC Bulletin Board under the symbol RNWF. For its fiscal year ended December 31, 2003, Renewal Fuels reported revenues of \$236,000 and total assets of \$1.75 million.

2. Renewal Fuels has at all relevant times been an issuer as defined by the Sarbanes-Oxley Act of 2002 (the “Act”).

3. Birnberg audited Renewal Fuels’s 2003 financial statements included in Renewal Fuels’s annual report for fiscal year 2003 on Form 10-KSB, filed with the Commission on April 14, 2004. As part of that audit, Birnberg prepared and issued an audit report dated April 14, 2004 (the “Renewal Fuels audit report”), which the company included in its 2003 Form 10-KSB. Renewal Fuels paid Birnberg \$10,000 for the audit work.<sup>4</sup>

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<sup>3</sup> The findings herein are made pursuant to Respondent’s Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.

<sup>4</sup> During the course of the Commission’s investigation, Birnberg voluntarily reimbursed Renewal Fuels \$4,200 of the \$10,000 in audit fees through a combination of repayment and the provision of non-audit or other services to Renewal Fuels. In view of Birnberg’s \$4,200 reimbursement, the Commission is only ordering



