

ADMINISTRATIVE PROCEEDING
FILE NO. 3-12064

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
February 27, 2006

In the Matter of

GREGORY M. DEARLOVE, CPA

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ORDER REQUIRING THE PARTIES
TO RESOLVE DISCREPANCIES IN
THE PROPOSED EXHIBIT LIST

The hearing in this matter was held from January 23 to February 2, 2006. Respondent Gregory M. Dearlove, CPA (Respondent), and the Division of Enforcement (Division) filed a proposed Joint Exhibit List on February 22, 2006. I have reviewed the proposed exhibit list and cross-checked it against the original exhibits in the custody of the Office of the Secretary. I have also cross-checked it against the copies of the exhibits that the parties provided to me at the hearing. I have noted the following discrepancies:

Respondent's Admitted Exhibits (RX):

RX 13.29: On the proposed exhibit list, this one-page document is identified as Bates page DT 2000 15274/DT 115997. The exhibit itself contains only the Bates page identifier DT 115997.

RX 13.33: On the proposed exhibit list, this multi-page document is identified as including Bates pages DT 2000 22008 through 22039. The exhibit itself continues through Bates page 22043. However, Bates pages 22040 through 22043 are blank.

RX 15: On the proposed exhibit list, this multi-page document is identified as including Bates pages ACC 3230 through 3389. The exhibit itself ends at Bates page 3388.

RX 313: On the proposed exhibit list, this document is identified as containing a single page, Bates page PWC-ADELPHIA 68818. The exhibit itself is a multi-page document that continues through Bates page PWC-ADELPHIA 66829.

Division's Admitted Exhibits (DX):

DX 16: On the proposed exhibit list, this multi-page document is described as containing Bates pages ACC 128305 through 128508. The exhibit actually begins at Bates page ACC 128395. Bates page ACC 128397 is missing from the exhibit.

DX 41: On the proposed exhibit list, this is described as a four-page document, containing Bates pages DT 828788 through 828791. The Bates page numbers are unreadable on the exhibit. The exhibit contains only three pages. The first is an e-mail from William Caswell to Ivan Hoffman on August 24, 2000; the second is the first page of a memorandum to Tim Werth from Ivan Hoffman on the same date; and the third is blank, except for a heading that identifies it as page 2 of an August 21, 2000, document from Ivan Hoffman.

DX 53: On the proposed exhibit list, this is described as a multi-page document, containing Bates pages DT 2000 18687 through 18768. The exhibit is missing the third page (Bates page 18689).

DX 78: On the proposed exhibit list, this document is described as containing Bates pages DT 96119 through 96142. The exhibit actually ends at Bates page 96130.

DX 86.13: This document was accepted into the record by stipulation at transcript pages 1408-12. The proposed exhibit list describes the document as "Final Consolidating Schedule Received from Glenn Smith." The description is not helpful, inasmuch as the record does not otherwise identify Glenn Smith or explain the work he performed. The parties are requested to describe this exhibit in some other fashion.

DX 135: The proposed exhibit list describes this document as containing Bates pages ACC 150535 through 150540. The exhibit appears to end at Bates page ACC 150539. There is also a legal-size page of figures attached, but that page is a duplicate of ACC 150539. The Bates page number on the legal-size page is unreadable.

DX 150: The proposed exhibit list describes this document as containing 419 pages. The pages in the exhibit are not sequentially numbered. I propose to revise the description to note that it is contained in two large three-ring binders.

DX 176: The proposed exhibit list describes this document as the transcript of a telephone conference call, containing Bates pages ACC 1630 through 1644. The exhibit also contains Bates pages ACC 1645-46, which are tables of financial data.

Division's Rejected Exhibits (Rejected DX):

Rejected DX 224A: The proposed exhibit list describes this as a one-page document. However, the exhibit contains several other pages, which are not bound or sequentially numbered.

Rejected DX 224B: The proposed exhibit list describes this as a one-page document. However, the exhibit contains several other pages, which are not bound or sequentially numbered.

Rejected DX 226A: On the proposed exhibit list, this document is described as an eight-page summary exhibit, with eighty-two pages of supporting bank records. The rejected exhibit contains only the eighty-two pages of supporting bank records. These pages are not bound or

sequentially numbered, and they are held together only with a blue metal clamp. There is no eight-page summary exhibit, and I have no recollection of seeing such a summary at the hearing.

Rejected DX 226B: On the proposed exhibit list, this document is described as a fifteen-page summary exhibit, with 306 pages of supporting bank records. The rejected exhibit contains 406 pages (not 306) of supporting bank records. These pages are not bound or sequentially numbered, and they are held together only with a rubber band. There is no fifteen-page summary exhibit, and I have no recollection of seeing such a summary at the hearing.

Rejected DX 229A: On the proposed exhibit list, this is described as a one-page document. I have no recollection of seeing this document at the hearing. The document that was forwarded to the Office of the Secretary is two pages in length, not one page. The Division is requested to identify the transcript pages at which this exhibit was offered and rejected, and to explain the discrepancy as to the page length.

Rejected DX 229B: On the proposed exhibit list, this is described as a one-page document. I have no recollection of seeing this document at the hearing. The document that was forwarded to the Office of the Secretary is two pages in length, not one page. The Division is requested to identify the transcript pages at which this exhibit was offered and rejected, and to explain the discrepancy as to the page length.

IT IS ORDERED THAT the parties shall confer with each other about the matters discussed in this Order; and

IT IS FURTHER ORDERED THAT the parties shall submit a written report on the resolution of these matters on or before March 6, 2006. If the parties cannot agree on a joint written report, they shall report separately.



James T. Kelly
Administrative Law Judge