

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1071 / November 26, 2013

ADMINISTRATIVE PROCEEDING
File No. 3-15168

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| In the Matter of | : | |
| | : | MOTION REQUESTING |
| JOHN J. AESOPH, CPA, and | : | EXTENSION OF TIME |
| DARREN M. BENNETT, CPA | : | TO FILE INITIAL |
| | : | DECISION |

This is a request for extension pursuant to Rule 360(a)(3) of the Securities and Exchange Commission's (Commission) Rules of Practice, which provides that the Chief Administrative Law Judge may submit to the Commission, at least thirty days in advance of the due date, a motion requesting an extension of the time period for filing an Initial Decision where she determines that it will not be possible to issue the Initial Decision in the time specified.

The Commission instituted this proceeding with an Order Instituting Proceedings, pursuant to Section 4C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice on January 9, 2013. It will not be possible for Judge Foelak to issue an Initial Decision by the January 1, 2014, due date for an Initial Decision for reasons beyond the control of this Office.

The hearing in this proceeding, which was originally scheduled to commence on July 15, 2013, took place between October 7 and 11, 2013, and October 28 and 31, 2013. The start of the hearing was postponed for over three months because: (1) the parties and the judge agreed to a delay because of the ongoing recovery from a sudden medical condition of Respondent Darren M. Bennett, CPA's long-time counsel; and (2) uncertainty of a government shutdown in early October 2013. The nine-day hearing produced a record of over 2,300 pages of transcript and over 150 exhibits. Post-hearing reply briefs are due December 19, 2013. Before she can issue this Initial Decision, Judge Foelak is responsible for two Initial Decisions in proceedings in which the hearings concluded in May 2013 and September 2013. In one of those proceedings, the hearing occurred over eleven days, produced over 3,600 pages of transcript, and involved testimony from seventeen lay witnesses and three expert witnesses. Accordingly, by this motion, I request a six-month extension of time for Judge Foelak to file an Initial Decision in this proceeding.

Brenda P. Murray
Chief Administrative Law Judge