

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 2600/April 28, 2015

ADMINISTRATIVE PROCEEDING  
File No. 3-16182

In the Matter of  
  
PAUL EDWARD "ED" LLOYD, JR., CPA

ORDER GRANTING MOTION  
FOR PROTECTIVE ORDER  
AND SEALING CERTAIN  
DIVISION OF ENFORCEMENT  
EXHIBITS

The Securities and Exchange Commission (Commission) instituted this proceeding with an Order Instituting Proceedings on September 30, 2014. The hearing took place on March 19-20 and 23-25, 2015, in Charlotte, North Carolina.

Today the Division of Enforcement (Division or DOE) moved for a Protective Order preventing the public release of the non-redacted versions of a number of exhibits that contain personally identifiable information or other sensitive information. Consistent with 17 C.F.R. § 201.190, the Division's motion is GRANTED, and the non-redacted versions of the exhibits listed in Table I below will be SEALED. The Division must submit to the Commission's Office of the Secretary both sealed (without redactions) and unsealed (with redactions) versions of all exhibits listed in Table I by May 1, 2015.

<b>Table I:</b> <b>Sealed Division Exhibits</b>	
1.	DOE EXH. 2 -- A-3493_Ed Lloyd_Exhibit 6 (*NOTE -- This is DOE Hearing Exhibit 2 which also was marked as investigative testimony exhibit No. 6)
2.	DOE EXH. 3 -- A-3493_Ed Lloyd_Exhibit 4 (*NOTE -- This is DOE Hearing Exhibit 3 which also was marked as investigative testimony exhibit No. 4)
3.	DOE EXH. 4 -- A-3493_Ed Lloyd_Exhibit 5 (*NOTE -- This is DOE Hearing Exhibit 4 which also was marked as investigative testimony exhibit No. 5)
4.	DOE EXH. 5 -- SEC-APPEL-P-0000001
5.	DOE EXH. 6 -- SFA0002156
6.	DOE EXH. 6 ATTACHMENT -- SFA0002175
7.	DOE EXH. 7 -- SFA0002058
8.	DOE EXH. 8 -- SFA0002185

9.	DOE EXH. 9 -- SEC-LLOYD-P-0000006
10.	DOE EXH. 10 -- SEC-LLOYD-P-0000181
11.	DOE EXH. 11 -- SEC-BBT-E-0003404
12.	DOE EXH. 12 -- SEC-BBT-E-0003389
13.	DOE EXH. 13 -- SEC-BBT-E-0003388
14.	DOE EXH. 14 -- SEC-BBT-E-0003401
15.	DOE EXH. 15 -- SEC-BBT-E-0003409
16.	DOE EXH. 16 -- SEC-BBT-E-0003412
17.	DOE EXH. 17 -- SEC-BBT-E-0003420
18.	DOE EXH. 18 -- SEC-LLOYD-P-0000335
19.	DOE EXH. 22 -- SFA0002230
20.	DOE EXH. 22 ATTACHMENT -- SFA0002236
21.	DOE EXH. 22 ATTACHMENT -- SFA0002250
22.	DOE EXH. 22 ATTACHMENT -- SFA0002411
23.	DOE EXH. 23 -- SFA0002098
24.	DOE EXH. 23 ATTACHMENT -- SFA0002103
25.	DOE EXH. 24 -- SEC-BBT-P-0000154
26.	DOE EXH. 28 -- SEC-LloydE-E-0000036
27.	DOE EXH. 30 -- SEC-LLOYD-P-0000191
28.	DOE EXH. 31 -- SEC-LLOYD-P-0001069
29.	DOE EXH. 32 -- SEC-LLOYD-P-0001070
30.	DOE EXH. 33 -- SEC-LLOYD-P-0001071
31.	DOE EXH. 34 -- SEC-LLOYD-P-0001072
32.	DOE EXH. 35 -- SEC-LLOYD-P-0001073
33.	DOE EXH. 36 -- SEC-LLOYD-P-0001074
34.	DOE EXH. 37 -- SEC-LLOYD-P-0001075
35.	DOE EXH. 38 -- SEC-LLOYD-P-0001076
36.	DOE EXH. 39 -- SEC-LLOYD-P-0001077
37.	DOE EXH. 40 -- SEC-BBT-E-0000307
38.	DOE EXH. 41 -- CRB-0006
39.	DOE EXH. 42 -- SEC-BBT-E-0000312
40.	DOE EXH. 43 -- CRB-0008
41.	DOE EXH. 44 -- SFA0000001
42.	DOE EXH. 45 -- CRB-0005
43.	DOE EXH. 46 -- SEC-BBT-P-0000058

44.	DOE EXH. 47 -- SEC-BBT-P-0000060
45.	DOE EXH. 48 -- SEC-BBT-P-0000062
46.	DOE EXH. 49 -- SFA0000650
47.	DOE EXH. 49 ATTACHMENT -- SFA0000681
48.	DOE EXH. 50 -- SEC-BBT-E-0000061
49.	DOE EXH. 52 -- SEC-BBT-P-0000064
50.	DOE EXH. 53 -- SEC-MALLOY-P-0000001
51.	DOE EXH. 54 ATTACHMENT -- SEC-GARRETT-P-0000009
52.	DOE EXH. 55 -- SEC-LLOYD-P-0000685
53.	DOE EXH. 56 ATTACHMENT -- SFA0001808
54.	DOE EXH. 56 ATTACHMENT -- SFA0002026
55.	DOE EXH. 57 -- SEC-BBT-P-0000070
56.	DOE EXH. 58 -- SEC-BBT-P-0000066
57.	DOE EXH. 59 -- SEC-BBT-P-0000068
58.	DOE EXH. 60 -- SEC-BBT-P-0000072
59.	DOE EXH. 61 -- SEC-HOOKS-P-0000012
60.	DOE EXH. 62 -- SEC-BBT-P-0000074
61.	DOE EXH. 63 -- SEC-BBT-P-0000076
62.	DOE EXH. 64 -- SEC-BBT-P-0000078
63.	DOE EXH. 65 -- SEC-BBT-P-0000080
64.	DOE EXH. 66 -- SEC-BBT-P-0000082
65.	DOE EXH. 67 -- SEC-BBT-P-0000094
66.	DOE EXH. 68 -- SEC-BBT-P-0000084
67.	DOE EXH. 71 -- CRB-0003
68.	DOE EXH. 72 -- SEC-BBT-P-0000086
69.	DOE EXH. 73 -- SEC-BBT-P-0000088
70.	DOE EXH. 74 -- SEC-CARSON-P-0000001_0000011
71.	DOE EXH. 75 ATTACHMENT - SFA0000688
72.	DOE EXH. 76 -- SFA0000015
73.	DOE EXH. 77 -- SEC-BBT-P-0000090
74.	DOE EXH. 78 -- CRB-0013
75.	DOE EXH. 79 ATTACHMENT -- SFA0000736
76.	DOE EXH. 80 -- SEC-LLOYD-P-0000596
77.	DOE EXH. 81 ATTACHMENT -- SFA0000837
78.	DOE EXH. 82 -- SEC-BBT-P-0000092

79.	DOE EXH. 83 -- SEC-BBT-P-0000098
80.	DOE EXH. 84 -- SFA0000878
81.	DOE EXH. 85 -- SFA0000359
82.	DOE EXH. 86 -- SFA0000901
83.	DOE EXH. 88 ATTACHMENT -- SFA0000942
84.	DOE EXH. 89 -- SFA0000376
85.	DOE EXH. 90 -- SFA0000956
86.	DOE EXH. 92 -- SEC-LLOYD-P-0000598
87.	DOE EXH. 94 -- SEC-LLOYD-P-0000600
88.	DOE EXH. 96 -- SEC-BBT-P-0000020
89.	DOE EXH. 97 -- SEC-BBT-P-0000023
90.	DOE EXH. 98 -- SEC-BBT-P-0000025
91.	DOE EXH. 99 -- SEC-LLOYD-P-0000920
92.	DOE EXH. 99-A -- SEC-LLOYD-P-0000904
93.	DOE EXH. 101 -- SEC-BBT-E-0000344
94.	DOE EXH. 102 -- SEC-BBT-P-0000095
95.	DOE EXH. 103 -- SEC-LLOYD-P-0000929
96.	DOE EXH. 104 -- SEC-LLOYD-P-0000931
97.	DOE EXH. 105 -- SEC-LLOYD-P-0000933
98.	DOE EXH. 106 -- SEC-LLOYD-P-0000934
99.	DOE EXH. 109 -- SEC-BBT-P-0000096
100.	DOE EXH. 110 -- SEC-BBT-P-0000097
101.	DOE EXH. 111 -- SEC-BBT-P-0000010
102.	DOE EXH. 112 -- SEC-BBT-P-0000031
103.	DOE EXH. 113 -- SEC-BBT-P-0000032
104.	DOE EXH. 114 -- SEC-BBT-P-0000033
105.	DOE EXH. 115 -- SEC-BBT-P-0000030
106.	DOE EXH. 116 -- SEC-BBT-E-0000069
107.	DOE EXH. 117 -- SEC-BBT-P-0000012
108.	DOE EXH. 119 -- SEC-BBT-E-0000083
109.	DOE EXH. 121 -- first response from Lloyd
110.	DOE EXH. 122 -- A-3493_Ed Lloyd_Exhibit 29 (*NOTE – This is DOE Hearing Exhibit 122 which also was marked as investigative testimony exhibit No. 29)
111.	DOE EXH. 123 -- A-3493_Ed Lloyd_Exhibit 8 (*NOTE – This is DOE Hearing Exhibit 123 which also was marked as investigative testimony exhibit No. 8)
112.	DOE EXH. 124 -- SEC-BBT-E-0000095

113.	DOE EXH. 126 -- SEC-MALLOY-P-0000004
114.	DOE EXH. 127 -- SEC-BBT-E-0000365
115.	DOE EXH. 128 ATTACHMENT -- SEC-LloydE-E-0000012
116.	DOE EXH. 128 ATTACHMENT -- SEC-LloydE-E-0000030
117.	DOE EXH. 129 ATTACHMENT -- SEC-LloydE-E-0000005
118.	DOE EXH. 129 ATTACHMENT -- SEC-LloydE-E-0000007
119.	DOE EXH. 131 -- Goss_Timothy_20130904_Cover Letter
120.	DOE EXH. 132 -- Branch_Vernon_20130905_Cover Letter
121.	DOE EXH. 136 -- Carson_James_20130906_Cover Letter
122.	DOE EXH. 137 -- Clay_Jarrett_20130906_Cover Letter
123.	DOE EXH. 141 -- Mitchell_William_20130915_Cover Letter
124.	DOE EXH. 142 -- Appel_Gary_20130925_Cover Letter
125.	DOE EXH. 143 -- Powell_Leslie_20140121_Cover Letter
126.	DOE EXH. 144 -- Lloyd, Paul - Vol. I.0206.A-141-14.AMENDED.0707.condensed
127.	DOE EXH. 145 -- Nancy Zak_Testimony -- 21214
128.	DOE EXH. 146 -- Amanda Pilman testimony 52114
129.	DOE EXH. 147 -- Lloyd, Paul E. Jr. - Amended - Vol. II.612.A-213-14
130.	DOE EXH. 148 -- Erin Dethlefsen testimony 92214
131.	DOE EXH. 150 -- Amendment and Correction to Operating Agmt of Forest Cons 2012 LLC
132.	DOE EXH. 154 -- 004651
133.	DOE EXH. 155 -- 007917
134.	DOE EXH. 156 -- SEC-GOSS-P-0000011
135.	DOE EXH. 157 -- SEC-BBT-P-0000115
136.	DOE EXH. 158 -- SEC-BBT-P-0000116
137.	DOE EXH. 159 -- SEC-BBT-P-0000117
138.	DOE EXH. 160 -- SEC-BBT-P-0000131
139.	DOE EXH. 161 -- SEC-BBT-E-0000554
140.	DOE EXH. 162 -- SEC-BBT-E-0000569
141.	DOE EXH. 163 -- SEC-BBT-E-0000615
142.	DOE EXH. 164 -- SEC-BBT-E-0000624
143.	DOE EXH. 165 -- SEC-BBT-E-0000832
144.	DOE EXH. 166 -- SEC-BBT-E-0000612
145.	DOE EXH. 167 -- SEC-BBT-E-0000633
146.	DOE EXH. 168 -- Kezman_Steven_20130905_Cover Letter
147.	DOE EXH. 169 -- Bouley_Raymond_20130905_Cover Letter

148.	DOE EXH. 170 -- SEC-Zak-P-0000378
149.	DOE EXH. 171 -- SEC-Zak-P-0000408
150.	DOE EXH. 172 -- SEC-Zak-P-0000424
151.	DOE EXH. 173 -- SEC-Zak-P-0000435
152.	DOE EXH. 174 -- SEC-Zak-P-0000415
153.	DOE EXH. 175 -- SEC-Zak-P-0000421
154.	DOE EXH. 176 -- SEC-Zak-P-0000370
155.	DOE EXH. 178 -- SEC-Zak-P-0000472
156.	DOE EXH. 179 ATTACHMENT -- SFA0001137
157.	DOE EXH. 180 ATTACHMENT -- SFA0001090
158.	DOE EXH. 180 ATTACHMENT -- SFA0001094
159.	DOE EXH. 180 ATTACHMENT -- SFA0001098
160.	DOE EXH. 180 ATTACHMENT -- SFA0001102
161.	DOE EXH. 181 ATTACHMENT -- SFA0001107
162.	DOE EXH. 182 ATTACHMENT -- SFA0001112
163.	DOE EXH. 183 -- SFA0000386
164.	DOE EXH. 184 ATTACHMENT -- SFA0000770
165.	DOE EXH. 185 -- A-3493_Ed Lloyd_Exhibit 3 (*NOTE – This is DOE Hearing Exhibit 185 which also was marked as investigative testimony exhibit No. 3)
166.	DOE EXH. 186 -- A-3493_Ed Lloyd_Exhibit 11 (*NOTE – This is DOE Hearing Exhibit 186 which also was marked as investigative testimony exhibit No. 11)
167.	DOE EXH. 189 -- SFA0001276
168.	DOE EXH. 190 -- SFA0000379
169.	DOE EXH. 192 -- PCH0888
170.	DOE EXH. 193 -- SFA00003454
171.	DOE EXH. 193 ATTACH. -- SFA0000347

SO ORDERED.

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Cameron Elliot  
Administrative Law Judge