

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION  
April 15, 2015

SECURITIES EXCHANGE ACT OF 1934  
Release No. 74732 / April 15, 2015

Admin. Proc. File No. 3-16430

In the Matter of the Application of

MARK E. LACCETTI

For Review of Action Taken by  
PCAOB

ORDER  
SCHEDULING  
BRIEFS

Mark E. Laccetti filed an application, pursuant to Section 19(d)(2) of the Securities Exchange Act of 1934,<sup>1</sup> for review of action taken against him by the Public Company Accounting Oversight Board (PCAOB). PCAOB filed a copy of the index to the record on March 27, 2015, pursuant to Rule 420(d) of the Rules of Practice.<sup>2</sup>

Accordingly, IT IS ORDERED, pursuant to Rule 450(a) of the Rules of Practice,<sup>3</sup> that a brief in support of the application for review shall be filed by May 15, 2015. A brief in

---

<sup>1</sup> 15 U.S.C. § 78s(d)(2).

<sup>2</sup> 17 C.F.R. § 201.420(d).

<sup>3</sup> 17 C.F.R. § 201.450(a).

opposition shall be filed by June 15, 2015, and any reply brief shall be filed by June 29, 2015.<sup>4</sup> Pursuant to Rule 180(c) of the Rules of Practice, failure to file a brief in support of the application may result in dismissal of this review proceeding.<sup>5</sup>

For the Commission, by the Office of General Counsel, pursuant to delegated authority.

Brent J. Fields  
Secretary

---

<sup>4</sup> As provided by Rule 450(a), no briefs in addition to those specified in this schedule may be filed without leave of the Commission. Attention is called to Rules of Practice 150 - 153, 17 C.F.R. § 201.150 - 153, with respect to form and service, and Rule of Practice 450(b) and (c), 17 C.F.R. § 201.450(b) and (c), with respect to content and length limitations. Requests for extensions of time to file briefs will be disfavored.

<sup>5</sup> 17 C.F.R. § 201.180(c).