

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1890/October 7, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-16171

In the Matter of

MAYER HOFFMAN McCANN, P.C.

ORDER POSTPONING HEARING AND
SCHEDULING PREHEARING CONFERENCE

On September 25, 2014, the Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings (OIP) against Mayer Hoffman McCann, P.C., pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice. A hearing is currently scheduled for November 3, 2014.

On October 3, 2014, the Division of Enforcement filed a Motion to Postpone Hearing. The Division represents that it has spoken with Respondent's counsel, who has confirmed that Respondent received the OIP. The Division requests that the hearing be postponed to allow Respondent time to file an answer.

I ORDER that the hearing scheduled to begin on November 3, 2014, is POSTPONED and a telephonic prehearing conference shall be held on October 31, 2014, at 2:00 p.m. EDT.

James E. Grimes
Administrative Law Judge