

ADMINISTRATIVE PROCEEDING  
FILE NO. 3-12064

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
November 28, 2005

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In the Matter of :  
: ORDER DENYING MOTION  
GREGORY M. DEARLOVE, CPA : FOR A MORE DEFINITE  
: STATEMENT  
:

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The Securities and Exchange Commission (Commission) issued its Order Instituting Proceedings (OIP) on September 30, 2005. The hearing is scheduled to begin on January 23, 2006.

By pleading dated November 14, 2005, Respondent Gregory M. Dearlove, CPA (Dearlove), requested a more definite statement of the charges in the OIP. See Rule 220(d) of the Commission's Rules of Practice. By pleading dated November 21, 2005, the Division of Enforcement (Division) opposed Dearlove's motion.<sup>1</sup> By pleading dated November 22, 2005, Dearlove replied to the Division's opposition.

Dearlove contends that the OIP does not inform him of the parameters and standards against which his conduct is being measured or of the specific accounting entries or auditing judgments that are the basis for the OIP. The Division responds that an OIP need not detail or itemize all the particular acts and omissions which collectively constitute the offenses charged. The Division also argues that it need not identify, at this time, the evidence upon which it intends to rely. I agree with the Division and therefore deny Dearlove's motion for a more definite statement.

Under the prehearing schedule already in place, the Division must provide Dearlove with its list of proposed witnesses by November 29, 2005; its list of proposed exhibits by December 6, 2005; and the direct testimony of its proposed expert witness by December 16, 2005. Accordingly, Dearlove will have most, if not all, of the information he seeks more than five weeks before the start of the hearing.

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<sup>1</sup> In April 2004, the Commission amended Rule 152(a)(4) of its Rules of Practice to enhance the legibility of filings. The parties are reminded that all future filings must comply with the requirements of revised Rule 152(a)(4) (twelve-point or larger typeface in text and footnotes).

If Dearlove does not have all the information sought in his motion by December 16, 2005, he is free to renew his request at the telephonic prehearing conference scheduled for December 21, 2005.

IT IS ORDERED THAT Dearlove's motion for a more definite statement is denied.



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James T. Kelly  
Administrative Law Judge

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