

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 898/September 24, 2013

ADMINISTRATIVE PROCEEDING  
File No. 3-15168

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In the Matter of

JOHN J. AESOPH, CPA, and  
DARREN M. BENNETT, CPA

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PREHEARING ORDER

The hearing in this matter was scheduled to commence on September 30, 2013, in Denver, Colorado, and was expected to last two weeks. A prehearing conference, at which all parties appeared, was held yesterday. In light of the potential government shutdown after September 30, the hearing was postponed to commence on October 7, 2013; hearing sessions will be held October 7 through 11, 2013. Because of scheduling conflicts of counsel and witnesses, the second week of hearing sessions will be October 28 through November 1, 2013. If the government shuts down and has not reopened by 12:00 noon EDT on Thursday, October 3, 2013, hearing sessions will not be held during the week of October 7; instead, the hearing will commence on October 28. If the government has not reopened by 12:00 noon EDT on Thursday, October 24, 2013, the hearing will be postponed sine die, and will be rescheduled after the government reopens.

Respondents' First, Second, and Third Joint Motions in Limine and the Division of Enforcement's (Division) Motion in Limine were ruled on. The report and testimony of the Division's expert Anjan V. Thakor will not be excluded, adverse inferences based on certain non-party witnesses' assertion of their Fifth Amendment privilege against self-incrimination will not be accepted as evidence, and the Securities and Exchange Commission's complaints in suits against certain non-parties will be admitted as evidence.

IT IS SO ORDERED.

/S/ Carol Fox Foelak  
Carol Fox Foelak  
Administrative Law Judge