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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 971/October 18, 2013

ADMINISTRATIVE PROCEEDING File No. 3-15536

In the Matter of

JOHN KINROSS-KENNEDY, CPA

ORDER POSTPONING HEARING AND SCHEDULING PREHEARING CONFERENCE

On September 30, 2013, the Securities and Exchange Commission (Commission) issued an Order Instituting Administrative and Cease-and-Desist Proceedings (OIP), alleging that: (1) John Kinross-Kennedy, CPA (Kinross-Kennedy) willfully violated Sections 10A(j) and 10A(k) of the Securities Exchange Act of 1934 (Exchange Act); (2) willfully violated Rules 2-02(b)(1) and 2-07 of Regulation S-X; (3) engaged in improper professional conduct as defined in Rule 102(e)(1)(iv)(B)(2) of the Commission's Rules of Practice; and (4) as a result of his willful violations, Kinross-Kennedy is subject to sanction pursuant to Rule of Practice 102(e)(1)(iii). The Division of Enforcement (Division) represents that Kinross-Kennedy was served with the OIP on October 4, 2013. On October 15, 2013, the Division filed a Motion for Adjournment of Hearing and for Scheduling Prehearing Conference (Motion). The Motion requests that I postpone the hearing scheduled for October 30, 2013, and schedule a telephonic prehearing conference on that date. The Motion also requests a postponement of the due date for Kinross-Kennedy's Answer to November 27, 2013, in view of ongoing settlement discussions. OIP at 11; 17 C.F.R. § 201.220(b).

Order

I GRANT the Motion, POSTPONE the hearing, ORDER a telephonic prehearing conference for 2:00 p.m. EDT on October 30, 2013, and POSTPONE the due date for Kinross-Kennedy's Answer to November 27, 2013. <u>See</u> 17 C.F.R. § 201.161.

Brenda P. Murray Chief Administrative Law Judge