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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 2135/December 16, 2014

ADMINISTRATIVE PROCEEDING File No. 3-16171

In the Matter of

MAYER HOFFMAN McCANN, P.C.

STAY ORDER

The parties filed a Stipulated Notice of Tentative Settlement and Request for Extension of Deadlines (Motion) on December 15, 2014. The Motion represents that the parties have reached a tentative settlement, and requests that all deadlines be indefinitely extended until such agreement can be reviewed and approved by the Commission.

For good cause shown, it is ORDERED that the Motion is GRANTED, and the proceeding is STAYED, subject to compliance with Commission Rule 161(c)(2), 17 C.F.R. § 201.161(c)(2), requiring that this Office be notified promptly if any of the requirements of the Rule are not met.

James E. Grimes Administrative Law Judge