

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 93682 / November 30, 2021

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4270 / November 30, 2021

ADMINISTRATIVE PROCEEDING
File No. 3-17107

In the Matter of

**ANTHONY P.
HARTKE, CPA**

: ORDER GRANTING APPLICATION FOR
: REINSTATEMENT TO APPEAR AND PRACTICE
: BEFORE THE COMMISSION AS AN
: ACCOUNTANT RESPONSIBLE FOR THE
: PREPARATION OR REVIEW OF FINANCIAL
: STATEMENTS REQUIRED TO BE FILED WITH
: THE COMMISSION

On February 9, 2016, the Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings Pursuant to Section 8A of the Securities Act of 1933 (“Securities Act”), Sections 4C and 21C of the Securities Exchange Act of 1934 (“Exchange Act”), and Rule 102(e) of the Commission’s Rules of Practice, Making Findings and Imposing Remedial Sanctions and a Cease-and-Desist Order (the “Suspension Order”) against Respondent Anthony P. Hartke (“Hartke”) and others.¹ The Suspension Order suspended Hartke from appearing or practicing before the Commission as an accountant but permitted Hartke, after one year from the date of the Suspension Order and if certain conditions were met, to request that the Commission consider his reinstatement to resume appearing or practicing before the Commission as (1) a preparer or reviewer, or a person responsible for the preparation or review, of financial statements that are required to be filed with the Commission; or (2) an independent accountant.

This order is issued in response to Hartke’s application for reinstatement to appear and practice before the Commission as an accountant responsible for the preparation or review of financial statements required to be filed with the Commission.

The Commission found that Hartke willfully violated the federal securities laws with respect to his conduct as a U.S. Business Analyst at Monsanto Company (“Monsanto”) during fiscal years 2009 and 2010. During the relevant period, Hartke knew or should have known that Monsanto was accounting for costs related to certain rebate programs in the incorrect period. As

¹ See Accounting and Auditing Enforcement Release No. 3741, dated February 9, 2016.

a result of this conduct, the Commission found that Hartke caused Monsanto to violate Sections 17(a)(2) and (3) of the Securities Act, Sections 13(a) and 13(b)(2)(A) of the Exchange Act, and Rules 12b-20, 13a-1, 13a-11, and 13a-13 thereunder. In addition, the Commission found that Hartke willfully violated Rule 13b2-1 under the Exchange Act.

Hartke has met all of the conditions set forth in the Suspension Order to be reinstated to appear and practice before the Commission as a person responsible for the preparation or review of financial statements of a public company required to be filed with the Commission and in this capacity has attested that he will undertake to have his work reviewed by the independent audit committee of any company for which he works, or in some other manner acceptable to the Commission, while practicing before the Commission in this capacity. Hartke is not, at this time, seeking to appear or practice before the Commission as an independent accountant. If, in the future, Hartke should wish to resume appearing and practicing as an independent accountant, he will be required to submit an application to the Commission showing, among other things, that he has complied and will comply with the terms of the Suspension Order.

Rule 102(e)(5) of the Commission's Rules of Practice governs applications for reinstatement, and provides that the Commission may reinstate the privilege to appear and practice before the Commission "for good cause shown."² This "good cause" determination is necessarily highly fact specific.

On the basis of information supplied, representations made, and undertakings agreed to by Hartke, it appears that he has complied with the terms of the Suspension Order. No information has come to the attention of the Commission relating to his character, integrity, professional conduct or qualifications to practice before the Commission that would be a basis for adverse action against him pursuant to Rule 102(e) of the Commission's Rules of Practice. In addition, Hartke has undertaken to have his work reviewed by the independent audit committee of any company for which he works, or in some other manner acceptable to the Commission. As a result, Hartke has shown good cause for reinstatement. Therefore, it is accordingly,

² Rule 102(e)(5)(i) provides:

"An application for reinstatement of a person permanently suspended or disqualified under paragraph (e)(1) or (e)(3) of this rule may be made at any time, and the applicant may, in the Commission's discretion, be afforded a hearing; however, the suspension or disqualification shall continue unless and until the applicant has been reinstated by the Commission for good cause shown." 17 C.F.R. § 201.102(e)(5)(i).

ORDERED pursuant to Rule 102(e)(5)(i) of the Commission's Rules of Practice that Anthony P. Hartke, CPA is hereby reinstated to appear and practice before the Commission as an accountant responsible for the preparation or review of financial statements required to be filed with the Commission.

By the Commission.

Vanessa A. Countryman
Secretary