

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 94976 / May 24, 2022

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4301 / May 24, 2022

ADMINISTRATIVE PROCEEDING
File No. 3-17691

	ORDER GRANTING APPLICATION FOR
	: REINSTATEMENT TO APPEAR AND PRACTICE
In the Matter of	: BEFORE THE COMMISSION AS AN
Christopher Bauer, CPA	: ACCOUNTANT RESPONSIBLE FOR THE
	: PREPARATION OR REVIEW OF FINANCIAL
	: STATEMENTS REQUIRED TO BE FILED WITH
	: THE COMMISSION AND AS AN INDEPENDENT
	ACCOUNTANT

On November 21, 2016, the Commission issued a consented Order Instituting Public Administrative and Cease-and-Desist Proceedings Pursuant to 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”) as to Respondent Christopher Bauer, CPA (“Bauer”).¹ The Suspension Order denied Bauer the privilege of appearing or practicing before the Commission as an accountant but permitted him, 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 any public company’s financial statements that are filed with the Commission; or (2) an independent accountant.

This order is issued in response to Bauer’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 and as an independent accountant.

In the Suspension Order, the Commission found that Bauer improperly served as the lead engagement partner on the first and second quarter 2013 reviews of Uni-Pixel, Inc.’s interim financial information after having served as lead engagement partner for the preceding five

¹ See Accounting and Auditing Enforcement Release No. 3825, dated November 21, 2016.

years. In addition, the Commission found that, during the first two quarters of 2013, Bauer failed to comply with professional standards with respect to the review of disclosures surrounding two significant transactions. As a result of this conduct, Bauer engaged in improper professional conduct. In addition, Bauer willfully aided and abetted violations of Section 10A(j) of the Exchange Act and Rule 10A-2 thereunder and Rule 2-02 of Regulation S-X; and caused violations of Section 13(a) of the Exchange Act and Rules 13a-1 and 13a-13 thereunder.

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.

Bauer has shown good cause for reinstatement and has met all of the conditions set forth in the Suspension Order. In his capacity as an independent accountant, he has stated that he will comply with all requirements of the Commission and the Public Company Accounting Oversight Board, including, but not limited to, all requirements relating to registration, inspections, concurring partner reviews and quality control standards. In his capacity as a preparer or reviewer, or as a person responsible for the preparation or review, of financial statements of a public company to be filed with the Commission, Bauer attests 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.

On the basis of the information supplied, representations made, and undertakings agreed to by Bauer, and for the reasons stated immediately above, it appears that he has complied with the terms of the Suspension Order denying him the privilege of appearing or practicing before the Commission as an accountant. 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. As a result, Bauer 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 Christopher Bauer, 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 and as an independent accountant.

By the Commission.

Vanessa A. Countryman
Secretary