

financial statements required to be filed with the Commission, other than as a member of an audit committee, and as an independent accountant.

In the Suspension Order, the Commission found that Hurd, as the audit manager for Haynie and Company P.C.'s 2017 audit and 2018 interim reviews of United Health Products, Inc. ("UHP"), failed to comply with relevant Public Company Accounting Oversight Board standards by (1) failing to exercise due professional care and skepticism; (2) failing to obtain sufficient appropriate audit evidence for revenue and accounts receivables; (3) failing to adequately identify and examine a significant unusual transaction; (4) failing to assess the risks of material misstatement and consider fraud; and (5) failing to investigate relevant information received after Haynie issued its audit report. As a result of this conduct, Hurd engaged in improper professional conduct and was a cause of UHP's violations of the reporting provisions under Section 13(a) of the Exchange Act.

Hurd has provided the requisite information set forth in the Suspension Order and the Commission has not discovered any contrary information or any other information indicating that Hurd has violated a federal securities law, rule, or regulation or rule of professional conduct since the entry of the Order. The Commission further finds no basis to determine that reinstatement would not be in the public interest. Therefore, it is accordingly,

ORDERED for cause shown that Steven W. Hurd, 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, other than as a member of an audit committee, and as an independent accountant.

By the Commission.

Vanessa A. Countryman
Secretary