# UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING File No. 3-16293

JAN 23 2015
OFFICE OF THE SECRETARY

In the Matter of

LAURIE BEBO, and JOHN BUONO, CPA,

Respondents.

THE DIVISION OF ENFORCEMENT'S REQUEST FOR THE ISSUANCE OF SUBPOENAS

Pursuant to Rule of Practice 232, the Division of Enforcement respectfully requests the issuance of subpoenas requiring the attendance of and testimony from the following individuals at the hearing in this matter, which is scheduled to commence on April 20, 2015 in Milwaukee, Wisconsin. The Division encloses draft subpoenas for each witness, along with a self-addressed UPS envelope in which the executed subpoenas may be returned for service by the Division. The following witnesses include persons the Division expects to call in its case-in-chief as well as potential rebuttal witnesses.

Witnesses:

Alan Bell, Kathy Bucholtz, John Buono, Joy Butora, Bruce Davidson, Timothy Doman, Anthony Ferreri, Matthew Flynn, Eric Fonstad, Daniel Grochowski, Robin Herbner, Jared Houck, Melissa Koeppel, Ryan Morrison, Sitalakshmi Natarajan, Melvin Rhinelander, Jeffrey Robinson, Sean Schelfout, Joseph Solari, Mary Zak-Kowalczyk, and Michael Zeka.

Dated: January 22, 2015

Respectfully submitted:

Benjamin J. Hanauer Division of Enforcement

U.S. Securities and Exchange Commission

175 West Jackson Blvd, Suite 900

Chicago, IL 60604 Phone: 312-353-8642 Email: hanauerb@sec.gov



Issued Pursuant to U.S. Securities and Exchange Commission Rules of Practice 111(b) and 232, 17 C.F.R. §§ 201.111(b), 201.232.

TO
 Alan Bell
 c/o Eric Sussman, Esq.
 Paul Hastings LLP.

This subpoena requires you to testify at a hearing, at the date and time specified in Item 4, at the request of the Party and/or Counsel described in Item 6, in this U.S. Securities and Exchange Commission Administrative Proceeding described in Item 5.

2. PLACE OF HEARING

U.S. Courthouse Room 498 517 East Wisconsin Avenue Milwaukee, WI 53202 3. YOUR TESTIMONY AT THE HEARING WILL BE BEFORE

The Honorable Cameron Elliot

Administrative Law Judge U.S. Securities and Exchange Commission

4. DATE AND TIME OF TESTIMONY

(testimony may also be required on subsequent dates of hearing)

April 20, 2015 9:00 a.m.

5. TITLE OF THE MATTER AND ADMINISTRATIVE PROCEEDING NUMBER

In the Matter of Laurie Bebo and John Buono, CPA AP File No. 3-16293 6. PARTY AND COUNSEL REQUESTING ISSUANCE OF SUBPOENA

Benjamin Hanauer Counsel for the Division of Enforcement 175 W. Jackson, Suite 900 Chicago, IL 60604 312-353-8642

**DATE SIGNED** 

SIGNATURE OF ADMINISTRATIVE LAW JUDGE

# **GENERAL INSTRUCTIONS**

## MOTION TO QUASH

The U.S. Securities and Exchange Commission's Rules of Practice require that any application to quash or modify a subpoena comply with Commission Rule of Practice 232(e)(1). 17 C.F.R. § 201.232(e)(1).

## TRAVEL EXPENSES

Witness fees and mileage will be paid by the party at whose instance the witness appears. 17 C.F.R. § 201.232(f).



Issued Pursuant to U.S. Securities and Exchange Commission Rules of Practice 111(b) and 232, 17 C.F.R. §§ 201.111(b), 201.232.

1. TO Kathy Bucholtz c/o Pravin Rao, Esq. Perkins Coie LLP		This subpoena requires you to testify at a hearing, at the date and time specified in Item 4, at the request of the Party and/or Counsel described in Item 6, in this U.S. Securities and Exchange Commission Administrative Proceeding described in Item 5.
2. PLACE OF HEARING U.S. Courthouse Room 498 517 East Wisconsin Avenue Milwaukee, WI 53202		3. YOUR TESTIMONY AT THE HEARING WILL BE BEFORE  The Honorable Cameron Elliot  Administrative Law Judge  U.S. Securities and Exchange Commission
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In the Matter of Laurie Bound John Buono, CPA AP File No. 3-16293		Benjamin Hanauer Counsel for the Division of Enforcement 175 W. Jackson, Suite 900 Chicago, IL 60604 312-353-8642
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Issued Pursuant to U.S. Securities and Exchange Commission Rules of Practice 111(b) and 232, 17 C.F.R. §§ 201.111(b), 201.232.

I. TO
John Buono
c/o Patrick S. Coffey, Esq.
Whyte Hirschboeck Dudek S.C.

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Issued Pursuant to U.S. Securities and Exchange Commission Rules of Practice 111(b) and 232, 17 C.F.R. §§ 201.111(b), 201.232.

TO
 Joy Butora
 c/o Roger H. Stetson, Esq.
 Barack Ferrazano Kirschbaum & Nagelberg LLP

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1. TO
Bruce Davidson
c/o Eric J. Van Vugt, Esq.
Quarles & Brady LLP

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Timothy Doman c/o Roger H. Stetson, Esq. Barack Ferrazano Kirschbaum & Nagelberg LLP This subpoena requires you to testify at a hearing, at the date and time specified in Item 4, at the request of the Party and/or Counsel described in Item 6, in this U.S. Securities and Exchange Commission Administrative Proceeding described in Item 5.

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1.	TO				
Anthony Ferreri					
clo Junaid A. Zubairi, Esq.					
Vedder Price P.C.					

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1. TO
Matthew Flynn
c/o Eric J. Van Vugt, Esq.
Quarles & Brady LLP

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1. TO
Eric Fonstad
c/o John F. Hartmann, Esq.
Kirkland & Ellis LLP

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TO
 Daniel Grochowski
 c/o William J. Schwartz, Esq.
 Cooley LLP

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TO
 Robin Herbner
 c/o Junaid A. Zubairi, Esq.
 Vedder Price P.C.

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Benjamin Hanauer Counsel for the Division of Enforcement 175 W. Jackson, Suite 900 Chicago, IL 60604 312-353-8642

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I. TO This subpoena requires you to testify at a hearing, at the date and time specified in Item 4, at the request of the Party and/or Jared Houck Counsel described in Item 6, in this U.S. Securities and c/o Pravin Rao, Esq. Exchange Commission Administrative Proceeding described Perkins Coie LLP in Item 5. 2. PLACE OF HEARING YOUR TESTIMONY AT THE HEARING WILL BE BEFORE U.S. Courthouse Room 498 The Honorable Cameron Elliot 517 East Wisconsin Avenue Milwaukee, WI 53202 Administrative Law Judge U.S. Securities and Exchange Commission 4. DATE AND TIME OF TESTIMONY (testimony may also be required on subsequent dates of hearing) April 20, 2015 9:00 a.m. 5. TITLE OF THE MATTER AND 6. PARTY AND COUNSEL REQUESTING ISSUANCE ADMINISTRATIVE PROCEEDING NUMBER OF SUBPOENA Benjamin Hanauer In the Matter of Laurie Bebo and Counsel for the Division of Enforcement John Buono, CPA 175 W. Jackson, Suite 900 AP File No. 3-16293 Chicago, IL 60604 312-353-8642 DATE SIGNED SIGNATURE OF ADMINISTRATIVE LAW JUDGE

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I. TO

Melissa Koeppel c/o Gary A. Orseck, Esq. Robbins, Russell, Englert, Orseck, Untereiner & Sauber LLP This subpoena requires you to testify at a hearing, at the date and time specified in Item 4, at the request of the Party and/or Counsel described in Item 6, in this U.S. Securities and Exchange Commission Administrative Proceeding described in Item 5.

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1. TO Ryan Morrison c/o Eric J. Van Vugt, Esq. Quarles & Brady LLP

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I. TO This subpoena requires you to testify at a hearing, at the date and time specified in Item 4, at the request of the Party and/or Sitalakshmi Natarajan Counsel described in Item 6, in this U.S. Securities and clo Asheesh Goel, Esq. Exchange Commission Administrative Proceeding described in Item 5. 2. PLACE OF HEARING YOUR TESTIMONY AT THE HEARING WILL BE **BEFORE** U.S. Courthouse **Room 498** The Honorable Cameron Elliot 517 East Wisconsin Avenue Milwaukee, WI 53202 Administrative Law Judge U.S. Securities and Exchange Commission 4. DATE AND TIME OF TESTIMONY (testimony may also be required on subsequent dates of hearing) April 20, 2015 9:00 a.m. PARTY AND COUNSEL REQUESTING ISSUANCE 5. TITLE OF THE MATTER AND ADMINISTRATIVE PROCEEDING NUMBER OF SUBPOENA Benjamin Hanauer In the Matter of Laurie Bebo and Counsel for the Division of Enforcement John Buono, CPA 175 W. Jackson, Suite 900 AP File No. 3-16293 Chicago, IL 60604 312-353-8642 SIGNATURE OF ADMINISTRATIVE LAW JUDGE **DATE SIGNED** 

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Issued Pursuant to U.S. Securities and Exchange Commission Rules of Practice 111(b) and 232, 17 C.F.R. §§ 201.111(b), 201.232.

I. TO Melvin Rhinelander c/o Mark Rotert		This subpoena requires you to testify at a hearing, at the date and time specified in Item 4, at the request of the Party and/or Counsel described in Item 6, in this U.S. Securities and Exchange Commission Administrative Proceeding described in Item 5.	
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TO
 Jeffrey Robinson
 c/o Gary A. Orseck, Esq.
 Robbins, Russell, Englert, Orseck, Untereiner &

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Issued Pursuant to U.S. Securities and Exchange Commission Rules of Practice 111(b) and 232, 17 C.F.R. §§ 201.111(b), 201.232.

TO
 Sean Schelfout
 Junaid A. Zubairi, Esq.
 Vedder Price P.C.

This subpoena requires you to testify at a hearing, at the date and time specified in Item 4, at the request of the Party and/or Counsel described in Item 6, in this U.S. Securities and Exchange Commission Administrative Proceeding described in Item 5.

2. PLACE OF HEARING

U.S. Courthouse Room 498 517 East Wisconsin Avenue Milwaukee, WI 53202 3. YOUR TESTIMONY AT THE HEARING WILL BE BEFORE

The Honorable Cameron Elliot

Administrative Law Judge U.S. Securities and Exchange Commission

4. DATE AND TIME OF TESTIMONY (testimony may also be required on subsequent dates of hearing)

April 20, 2015 9:00 a.m.

5. TITLE OF THE MATTER AND ADMINISTRATIVE PROCEEDING NUMBER

In the Matter of Laurie Bebo and John Buono, CPA AP File No. 3-16293 6. PARTY AND COUNSEL REQUESTING ISSUANCE OF SUBPOENA

Benjamin Hanauer Counsel for the Division of Enforcement 175 W. Jackson, Suite 900 Chicago, IL 60604 312-353-8642

DATE SIGNED

SIGNATURE OF ADMINISTRATIVE LAW JUDGE

#### **GENERAL INSTRUCTIONS**

## MOTION TO QUASH

The U.S. Securities and Exchange Commission's Rules of Practice require that any application to quash or modify a subpoena comply with Commission Rule of Practice 232(e)(1). 17 C.F.R. § 201.232(e)(1).

## TRAVEL EXPENSES

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Issued Pursuant to U.S. Securities and Exchange Commission Rules of Practice 111(b) and 232, 17 C.F.R. §§ 201.111(b), 201.232.

1. TO

Joseph Solari c/o Roger H. Stetson, Esq. Barack Ferrazano Kirschbaum & Nagelberg LLP This subpoena requires you to testify at a hearing, at the date and time specified in Item 4, at the request of the Party and/or Counsel described in Item 6, in this U.S. Securities and Exchange Commission Administrative Proceeding described in Item 5.

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Issued Pursuant to U.S. Securities and Exchange Commission Rules of Practice 111(b) and 232, 17 C.F.R. §§ 201.111(b), 201.232.

TO
 Mary Zak-Kowalczyk
 c/o James W. Ducayet, Esq.
 Sidley Austin LLP

This subpoena requires you to testify at a hearing, at the date and time specified in Item 4, at the request of the Party and/or Counsel described in Item 6, in this U.S. Securities and Exchange Commission Administrative Proceeding described in Item 5.

2. PLACE OF HEARING

U.S. Courthouse Room 498 517 East Wisconsin Avenue Milwaukee, WI 53202 3. YOUR TESTIMONY AT THE HEARING WILL BE BEFORE

The Honorable Cameron Elliot

Administrative Law Judge U.S. Securities and Exchange Commission

4. DATE AND TIME OF TESTIMONY

(testimony may also be required on subsequent dates of hearing)

April 20, 2015 9:00 a.m.

5. TITLE OF THE MATTER AND ADMINISTRATIVE PROCEEDING NUMBER

In the Matter of Laurie Bebo and John Buono, CPA AP File No. 3-16293 6. PARTY AND COUNSEL REQUESTING ISSUANCE OF SUBPOENA

Benjamin Hanauer Counsel for the Division of Enforcement 175 W. Jackson, Suite 900 Chicago, IL 60604 312-353-8642

**DATE SIGNED** 

SIGNATURE OF ADMINISTRATIVE LAW JUDGE

#### **GENERAL INSTRUCTIONS**

## MOTION TO QUASH

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## TRAVEL EXPENSES

Witness fees and mileage will be paid by the party at whose instance the witness appears. 17 C.F.R. § 201.232(f).



Issued Pursuant to U.S. Securities and Exchange Commission Rules of Practice 111(b) and 232, 17 C.F.R. §§ 201.111(b), 201.232.

1. TO This subpoena requires you to testify at a hearing, at the date and time specified in Item 4, at the request of the Party and/or Michael Zeka Counsel described in Item 6, in this U.S. Securities and c/o Eric J. Van Vugt, Esq. Exchange Commission Administrative Proceeding described Quarles & Brady LLP in Item 5. YOUR TESTIMONY AT THE HEARING WILL BE 2. PLACE OF HEARING **BEFORE** U.S. Courthouse **Room 498** The Honorable Cameron Elliot 517 Fast Wisconsin Avenue Milwaukee, WI 53202 Administrative Law Judge U.S. Securities and Exchange Commission 4. DATE AND TIME OF TESTIMONY (testimony may also be required on subsequent dates of hearing) April 20, 2015 9:00 a.m. 6. PARTY AND COUNSEL REQUESTING ISSUANCE TITLE OF THE MATTER AND ADMINISTRATIVE PROCEEDING NUMBER OF SUBPOENA In the Matter of Laurie Bebo and Benjamin Hanauer Counsel for the Division of Enforcement John Buono, CPA 175 W. Jackson, Suite 900 AP File No. 3-16293 Chicago, IL 60604 312-353-8642

**DATE SIGNED** 

SIGNATURE OF ADMINISTRATIVE LAW JUDGE

#### GENERAL INSTRUCTIONS

#### MOTION TO QUASH

The U.S. Securities and Exchange Commission's Rules of Practice require that any application to quash or modify a subpoena comply with Commission Rule of Practice 232(e)(1). 17 C.F.R. § 201.232(e)(1).

#### TRAVEL EXPENSES

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# **UNITED STATES** SECURITIES AND EXCHANGE COMMISSION

CHICAGO REGIONAL OFFICE SUITE 900 175 WEST JACKSON BOULEVARD CHICAGO, ILLINOIS 60604

BENJAMIN J. HANAUER SENIOR TRIAL COUNSEL **DIVISION OF ENFORCEMENT** 

TELEPHONE: (312) 353-8642

FACSIMILE: (312) 353-7398

January 22, 2015

# **VIA UPS NEXT DAY AIR**

Brent J. Fields, Secretary Office of the Secretary Securities and Exchange Commission 100 F. Street, N.E. Washington D.C. 20549

OFFICE OF THE SECRETARY

Re:

In the Matter of Laurie Bebo and John Buono, CPA

(AP File No. 3-16293)

Dear Mr. Fields:

Enclosed for filing in the above-referenced matter please find the original and three copies of The Division of Enforcement's Request for the Issuance of Subpoenas and the related Certificate of Service.

Sincerely,

Benjamin J. Hanauer

**Enclosures** 

Copies to:

Hon. Cameron Elliot, ALJ

Mark Cameli, Esq. Patrick Coffey, Esq.