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UNITED STATES SECURITIES AND EXCHANGE COMMISSION

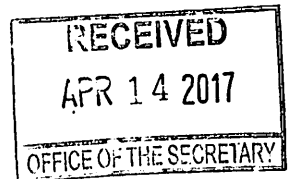
Admin. Proc. File No. 3-16518

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In the Matter of Application of :
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Kabani & Company, Inc., Hamid Kabani, CPA, Michael :
Deutchman, CPA, and Karim Khan Muhammad, CPA :

For Review of Action Taken by :
:

PCAOB :
:
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**KABANI & COMPANY, INC., HAMID KABANI, CPA, MICHAEL
DEUTCHMAN, CPA, AND KARIM KHAN MUHAMMAD, CPA'S REPLY TO
OPPOSITION TO MOTION FOR STAY OF SANCTIONS PENDING APPEAL
TO THE NINTH CIRCUIT**

Memorandum

1. There is a Strong Likelihood that Appellants Will Succeed on the Merits of Their Appeal

Applicants Kabani & Company, Inc., Hamid Kabani, Michael Deutchman, and Karim Khan Muhammad will establish that the PCAOB hearing was a sham court lacking due process and riddled with improper discretionary calls by the hearing officer that prevented Applicants from putting forth the evidence needed to exonerate them. This included rulings that denied Applicants' the opportunity to present expert witness testimony which was then used by hearing officer as a basis to rule against Applicants. Applicants possess evidence in the form of an affidavit from their IT personnel indicating that they repaired the corrupted files around the time the PCAOB visited Applicants' offices and did so without Applicants' approval or knowledge. This repair gave rise to anomalies in the metadata.

Additionally there are emails between staff and the software developer guiding them how to repair the files, including asking them to change the properties of the documents in order for them to accessible

~~and readable. This evidence will show that the PCAOB findings, which~~
are based on speculation an innuendo, clearly cannot stand.

2. Appellants Due Process Rights Were Violated Which Warrants Reversal on Appeal

Another example of Applicants' likelihood of success on the merits includes the multitude of due process violations that occurred throughout the administrative process. This included publishing the PCAOB settlement with Saeed which impaired Applicants' reputation, as well as refusing to disclose exculpatory evidence concerning the metadata to the hearing officer. Additionally, the hearing officer misapplied the burden of proof in stating that it was Applicants burden to prove that Saeed did not review final workpapers. However, this was not their burden; this should have been part of the PCAOB's case-in-chief if it intended to rely on Saeed's testimony. Furthermore, Applicants right to a speedy trial was violated in this process as the investigation began in 2008 and endured for 4 years before disciplinary proceedings were initiated. Applicants' due process violations were material and prejudiced their ability to receive a fair and impartial hearing. These violations individually and collectively give rise to a

~~reversal of these sanctions and so the ends of justice would be served to~~

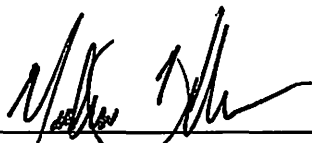
stay enforcement of these sanctions until the appellate proceedings have concluded.

3. Conclusion

For the foregoing reasons, Applicants respectfully request that this motion be granted and that a stay be issued pending judicial review in the Ninth Circuit.

Dated: April 7, 2017

HORWITZ + ARMSTRONG^{APC}

By: 

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CERTIFICATE OF WORD COUNT

This motion complies with the type-volume limitation of Rule 154(c) because this brief contains 440 words excluding the parts of the brief exempted by subdivision (c), as counted by the Microsoft Word® word-processing program used to generate this motion.

Dated: April 7, 2017



Matthew Henderson

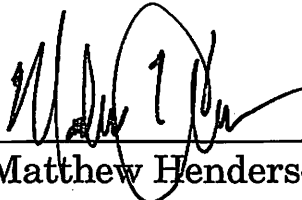
CERTIFICATE OF SERVICE

I hereby certify that I caused to be served the foregoing **KABANI & COMPANY, INC., HAMID KABANI, CPA, MICHAEL DEUTCHMAN, CPA, AND KARIM KHAN MUHAMMAD, CPA'S REPLY TO OPPOSITION TO MOTION FOR STAY OF SANCTIONS PENDING APPEAL TO THE NINTH CIRCUIT** on this 7th day of April, 2017, to the following party by Fed Ex overnight mail:

PCAOB
c/o Phoebe W. Brown, Esq.
1666 K. Street, N.W.
Washington, DC 20006

An original and three copies of this reply will be delivered by Fed Ex overnight mail to the Office of the Secretary of the SEC in accordance with its Rules of Practice as follows:

United States Securities and Exchange Commission
Office of the Secretary
c/o Brent Fields
100 F Street, NE
Washington, DC 20549


Matthew Henderson