

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-21214

In the Matter of

JOSHUA ABRAHAMS, CPA,

Respondent.

STIPULATED PROTECTIVE ORDER

WHEREAS, discovery is ongoing in the above-captioned proceeding (“Proceeding”) and certain parties possess information and documents that may contain confidential, proprietary, or trade secret information that may be subject to discovery in this Proceeding but that should not be made publicly available.

THEREFORE, it is hereby stipulated among the parties, through their undersigned counsel, that:

1. Persons subject to this order (“Protective Order”) will include, without limitation, (i) Respondent Joshua Abrahams and the Securities and Exchange Commission, Division of Enforcement (together, the “Stipulating Parties”); as well as (ii) the Stipulating Parties’ representatives, agents, counsel, experts, and consultants; (iii) any third parties providing discovery in this Proceeding (“Third Parties”); and (iv) all other interested persons with actual or constructive notice of this Protective Order.

2. Counsel for the Stipulating Parties or any Third Party may designate any document or other material or information as “Confidential” if counsel determines in good faith that such material constitutes technical know-how; confidential research, development or commercial information; purchase and/or sales data; proprietary commercial, financial, technical, research, development, or business information; non-public contracts or agreements; sensitive personal information as defined in Commission Rule of Practice 151(e), 17 C.F.R. § 201.151(e); documents reflecting the investigative steps taken by law enforcement agencies, or any other confidential, private, or proprietary information such that the designation of that material as confidential is necessary to protect the interests of the client or other third parties.

3. Information, documents, and deposition testimony designated by a Stipulating Party or Third Party as Confidential (collectively, “Confidential Information”) will be labeled “CONFIDENTIAL.”

4. Confidential Information shall be disclosed only to the following persons:

- a. The Stipulating Parties and their counsel;
- b. Employees of such counsel assigned to and assisting in this Proceeding;
- c. As to any interview or document memorializing an interview, the interviewee and her or his counsel;
- d. Expert witnesses and consultants retained in connection with this Proceeding;
- e. The Commission or an assigned hearing officer, at the hearing or as exhibits to motions;
- f. Witnesses at depositions or hearings in this proceeding during the course of their testimony;
- g. Outside vendors or service providers (such as copy-service providers and document-management consultants) that counsel engage to assist in this Proceeding; and
- h. Stenographers and videographers engaged to transcribe depositions the Stipulating Parties conduct in this Proceeding.

5. Confidential Information shall not otherwise be publicly disclosed except as may be required in the course of litigation.

6. Prior to disclosing or displaying Confidential Information to any person, counsel shall inform the person of the confidential nature of the information or documents and provide the person with a copy of this Protective Order. All persons who receive access to Confidential Information shall keep the information confidential and, except as provided in this Protective Order, shall not divulge the Confidential Information to any other person.

7. In making any Commission filings, the Stipulating Parties may describe or attach as exhibits any documents or information produced in this Proceeding, regardless of whether such

materials are designated Confidential. Such a filing shall not constitute a violation of this Protective Order. A filing that contains Confidential Information will be filed under the sealing and redaction procedures of Rule of Practice 322(b), 17 C.F.R. § 201.322(b).

8. Any Party who discovers that it inadvertently produced material containing Confidential Information without designating that information as Confidential may, within a reasonable time following its discovery of the inadvertent production, retroactively designate that material as Confidential Information, by providing notice of its designation in writing to all Stipulating Parties.

9. During the course of deposition testimony in this Proceeding, the transcript of such deposition may be designated on the record as Confidential Information. Alternatively, within 30 days of receiving a transcript of deposition testimony taken in this Proceeding, any Stipulating Party or Third Party, where applicable, providing the testimony may designate the transcript as Confidential Information by notifying all Stipulating Parties in writing that the transcript is to be designated as Confidential Information.

10. The foregoing is without prejudice to the right of any party to apply to the Commission or to an assigned hearing officer for any further protective order relating to Confidential Information; or to object to the production of documents or information; or to apply to the Commission or to an assigned hearing officer for an order compelling production of documents or information; or for modification of this Protective Order; or to seek any other relief from the Commission or from an assigned hearing officer.

11. Within 60 days of the final disposition (including all appeals) of this Proceeding, whichever is later, all recipients of Confidential Information must either return it, including all copies thereof, to the producing party, or destroy such material, including all copies thereof.

Notwithstanding this provision, attorneys that the Stipulating Parties have specifically retained for this Proceeding may retain an archival copy of all pleadings, motion papers, transcripts, expert reports, legal memoranda, correspondence, or attorney work product, even if such materials contain Confidential Information. Any such archival copies that contain or constitute Confidential Information remain subject to this Protective Order.

12. Nothing in this Stipulated Protective Order shall preclude the parties from offering Confidential Information into evidence at the hearing in this matter or in any other proceeding, subject to the restrictions set forth in this Stipulated Protective Order.

13. Nothing in this Protective Order shall prevent the Division from complying with its obligations under law concerning disclosure of documents, including but not limited to its published Routine Uses of Information in Forms 1661 and 1662,5 the Freedom of Information Act, 5 U.S.C. § 552 *et seq.*, and any other statutes or rules applicable to the Division, or interfere with the Division's use of information for law enforcement activities and to otherwise regulate, administer, and enforce the federal securities law

14. This Stipulating Parties shall adhere to the terms of this Protective Order upon signing it. This Protective Order will survive the termination of the Proceeding and will continue to be binding upon all persons to whom Confidential Information is produced or disclosed.

IT IS SO STIPULATED, THROUGH COUNSEL OF RECORD.

Dated: April 17, 2023

DIVISION OF ENFORCEMENT
By its Attorneys:



Stephen T. Kam
Gary Y. Leung
Securities and Exchange Commission
444 South Flower Street, Suite 900
Los Angeles, CA 90071

Dated: April 17, 2023

JOSHUA ABRAHAM, CPA
By its Attorneys:



Thomas A. Zaccaro
HUESTON HENNIGAN LLP
523 West 6th St, Suite 400
Los Angeles, CA 90014

IT IS SO ORDERED

Dated: _____
