

Ahmed Mohidin



January 26, 2024

Vanessa Countryman, Secretary
Office of the Secretary
Securities and Exchange Commission (SEC)
100 F. Street, N.E.
Washington, D.C. 20549-1106

Re: Matter of Ahmed Mohidin, CPA, PCAOB File 105-2019-007

Dear Ms. Countryman:

Under Section 19(d)(2) of 15 USC 78s(d)(2) and SEC Rule 440, Ahmed Mohidin (Mohidin) asks the SEC review the Public Company Accounting Oversight Board's (PCAOB) December 20, 2023 order sanctioning me, received by counsel January 5, 2024.

The errors of law include: misapplication of facts, reversing the burden of production, creating ex post facto law, ignoring PCAOB precedent and a new one, running the statute of limitations (SOL).

Case 105-2019-007 began June 8, 2018, 67 months ago, when the firm (MJF & Associates, APC, MJF) and Mr. George Weinbaum (Weinbaum), an MJF partner received letters from Craig Seigel, then of the PCAOB. This initiated the PCAOB Division of Enforcement & Investigation (DEI) informal investigation of the restatement of Adamant DRI Processing, Inc's financial statements as of and for the year ended December 31, 2016. The DEI asked for MJF's audit work papers for 2017, 2016 and 2015. The DEI looked at work papers for over six months and found nothing wrong with the audits. The DEI then abandoned the restatement issue and changed the investigation to look for potential violation of my bar when it found a few emails from me during the bar period. The DEI then focused on e-mails that were not part of the audit work papers. The emails contained questions MJF's staff persons asked me which I responded to. That was my "crime" and perhaps I should have ignored them. My intention was not to participate in any audit as I had no access to any audit work paper binder. The PCAOB's DEI claimed I participated in audits and states on page 6 of PCAOB order No. 105-2019-007 dated March 7, 2023:

"According to the Initial Decision, Mohidin violated the Bar Order in relation to these issuers by:

- Reviewing work papers for issuer audits and forwarding substantive comments to the engagement team members
- Reviewing drafts of issuers clients' filings with the SEC, raising substantive questions about language in those documents with engagement team members, and suggesting specific revisions to those documents before they were filed with the SEC.
- Discussing substantive issues related to significant audit areas with engagement team personnel; and
- Communicating directly with issuer client personnel about substantive accounting questions and how certain issues should be addressed in the clients' financial statements before they were filed with the SEC. "

However, I did not prepare, sign-off or review any documents in MJF's audit binders. Under PCAOB rules, if a work paper is not in the audit binder or not signed off, it is presumed not to exist. The emails which the PCAOB used to support its case of "participating in audits" are few and not part of any audit binder. In addition, I had no access to any audit binder. Weinbaum, was the engagement partner on all the clients. Weinbaum signed off on the audit reports as the partner and was not influenced by me or any other person.

In addition, I received no compensation from MJF on any issuer client during the bar period. The PCAOB looked at MJF's bank statements and related analysis and found no evidence I received anything.

Compare what I did to Andersen during his bar period (PCAOB Release No. 105-2013-008 dated October 22, 2013.) Andersen's actions if not more serious than mine were at least equal and therefore, our sanctions should be the same. Andersen got no fine, bar or suspension. The PCAOB should bear the burden to explain why I was treated differently than Christopher Andersen. Why was I not offered Andersen's "deal"?

For Andersen's activities during his suspension period, see paragraphs 18-33 of PCAOB Release No. 105-2013-008. Andersen was a salaried director at Deloitte during his bar. This violated his bar order.

The PCAOB stated Andersen's case was not adjudicated. If the PCAOB gave me the same sanction offer as it did Andersen, which was no bar or fine, I would have accepted it. The PCAOB also claims it has currently increased its sanctions since the Andersen's case was concluded. Case law does not allow this as was stated in: *Peugh v. United States* 133 S.C T.2072 (2013).

Held: The Constitution's Ex Post Facto Clause prohibits courts from sentencing a defendant based on guidelines promulgated after he committed his crimes, when the new guidelines provide a higher sentencing range than the version in place at the time of the offense, page 2077. This concept should apply to the PCAOB too.

On page 11 of order No. 105-2019-007, PCAOB claims it never offered me a \$20,000 fine in its initial offer of settlement. This was told to my attorney Mr. Robert Cox of Briglia Hundley, P.C. I countered with an automatic lifting of the bar after two years without filing the petition, which the PCAOB refused. This should be investigated by the SEC. Please see Robert Cox's email on this subject attached.

I ask the SEC reverse the PCAOB action and dismiss this case.

Very truly yours,

A black rectangular redaction box covering the signature of Ahmed Mohidin.

Ahmed Mohidin

cc: PCAOB with enclosures

CERTIFICATE OF SERVICE

I, Ahmed Mohidin certify that today, January 26, 2024, I e-mailed the enclosed Application for SEC review of the PCAOB file 105-2019-007, in the matter of Ahmed Mohidin, CPA to Phoebe Brown, Secretary at the secretary@pcaob.org. pursuant to PCAOB Rule 5405(b).

In addition to filing my application with the SEC by e-mail, I also mailed three copies of the application to Virginia Countryman at the SEC.

[REDACTED]

Ahmed Mohidin

RE: Happy New Year

Robert H. Cox <rcox@brigliahundley.com>

Thu 1/11/2024 9:36 AM

To: Ahmed Mohidin <mohidinahmed@gmail.com>

Ahmed,

I will send you my email correspondence with you about their settlement offers. They made the offer twice to us. I am on vacation this week, so I will not be able to review my notes until next week.

Regards,

Bob

Robert H. Cox

Partner

BRIGLIA HUNDLEY, P.C.

1921 Gallows Road, Suite 750

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-----Original Message-----

From: Ahmed Mohidin <mohidinahmed@gmail.com>

Sent: Wednesday, January 10, 2024 3:07 PM

To: Robert H. Cox <rcox@brigliahundley.com>

Subject: Happy New Year

[This message originated from outside of your organization.]

Hi Bob, hope all is well with you and family. Just want to confirm with you about the PCAOB's initial offer. As I recall, the asked for 2 year bar and \$20,000 with a right to petition to remove the bar after two years.

I also recall we countered this with automatic removal of the bar after two years which they refused.

Do you recall who you talked to, the date and whether you have any notes on this.

The PCAOB denies they ever made this offer.

Regards

Ahmed

Sent from my iPhone