

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION
October 22, 2013

SECURITIES EXCHANGE ACT OF 1934
Release No. 70738 / October 22, 2013

ADMINISTRATIVE PROCEEDING
File No. 3-15012

In the Matter of

S.W. HATFIELD, CPA, and
SCOTT W. HATFIELD, CPA

ORDER
GRANTING
PETITION
FOR REVIEW
AND SCHEDULING
BRIEFS

Pursuant to Commission Rule of Practice 411,¹ the petition of the Division of Enforcement for review of the administrative law judge's initial decision² is granted. Pursuant to Rule of Practice 411(d),³ the Commission will determine what sanctions, if any, are appropriate in this matter.

Accordingly, IT IS ORDERED, pursuant to Rule of Practice 450(a),⁴ that a brief in support of the petition for review shall be filed by November 21, 2013. A brief in opposition

¹ 17 C.F.R. § 201.411.

² *S.W. Hatfield, CPA, and Scott W. Hatfield, CPA*, Initial Decision Rel. No. 504 (Sept. 10, 2013), ___ SEC Docket ____.

³ 17 C.F.R. § 201.411(d).

⁴ 17 C.F.R. § 201.450(a)

shall be filed by December 23, 2013, and any reply brief shall be filed by January 6, 2014.⁵ Pursuant to Rule of Practice 180(c),⁶ failure to file a brief in support of the petition may result in dismissal of this review proceeding as to that petitioner.

For the Commission, by the Office of General Counsel, pursuant to delegated authority.

Elizabeth M. Murphy
Secretary

⁵ As provided by Rule of Practice 450(a), no briefs in addition to those specified in this schedule may be filed without leave of the Commission. Attention is called to Rules 150 – 153, 17 C.F.R. §§ 201.150 – 153, with respect to form and service, and Rules of Practice 450(b) and (c), 17 C.F.R. §§ 201.450(b), 201.450(c), with respect to content and length limitations. Requests for extensions of time to file briefs are disfavored.

⁶ 17 C.F.R. § 201.180(c).