

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 72997 / September 4, 2014

ACCOUNTING AND AUDITING ENFORCEMENT ACT
Release No. 3581 / September 4, 2014

Admin. Proc. File No. 3-15168

In the Matter of
JOHN J. AESOPH, CPA,
and
DARREN M. BENNETT, CPA

ORDER GRANTING PETITIONS
FOR REVIEW AND SCHEDULING
BRIEFS

Pursuant to Commission Rule of Practice 411,¹ the petitions of John J. Aesoph, CPA, Darren M. Bennett, CPA, and the Division of Enforcement for review of the administrative law judge's initial decision² are granted. Pursuant to Rule of Practice 411(d),³ the Commission will determine what sanctions, if any, are appropriate in this matter.

On August 11, 2014, Respondents and the Division of Enforcement jointly requested a delay to the typical briefing schedule under Rule of Practice 450(a),⁴ "because lead counsel for the Division will be participating in a hearing in another administrative proceeding at the time the parties anticipate briefing in this matter would ordinarily occur." Under these circumstances, it appears appropriate for the Commission to order briefing according to the parties' proposed dates.

Accordingly, IT IS ORDERED, pursuant to Rule of Practice 450(a),⁵ that Aesoph's, Bennett's, and the Division's briefs in support of their petitions for review shall be filed by October 24, 2014. The parties' briefs in opposition shall be filed by December 23, 2014, and any

¹ 17 C.F.R. § 201.411.

² *John J. Aesoph, CPA, and Darren M. Bennett, CPA*, Initial Decision Release No. 624, 2014 WL 2915931 (June 27, 2014).

³ 17 C.F.R. § 201.411(d).

⁴ 17 C.F.R. § 201.450(a) (stating that, "unless otherwise provided, opening briefs shall be filed within 30 days of the date of the briefing schedule order").

⁵ 17 C.F.R. § 201.450(a).

reply briefs shall be filed by January 23, 2015.⁶ Pursuant to Rule of Practice 180(c),⁷ 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

Lynn M. Powalski
Deputy Secretary

⁶ 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.

⁷ 17 C.F.R. § 201.180(c).