

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION
November 26, 2014

SECURITIES EXCHANGE ACT OF 1934
Release No. 73699 / November 26, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-15659

In the Matter of

THOMAS D. MELVIN, CPA

ORDER
GRANTING
PETITION
FOR REVIEW
AND SCHEDULING
BRIEFS

Pursuant to Commission Rule of Practice 411,¹ the petition of Thomas D. Melvin, CPA, 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 December 26, 2014. A brief in opposition shall be filed by January 26, 2015, and any reply brief shall be filed by February 9, 2015.⁵ Pursuant to Rule of

¹ 17 C.F.R. § 201.411.

² *Thomas D. Melvin, CPA*, Initial Decision Rel. No. 673 (Sept. 22, 2014), 109 SEC Docket 17, 2014 WL 4678751.

³ 17 C.F.R. § 201.411(d).

⁴ 17 C.F.R. § 201.450(a).

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.

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.

Brent J. Fields
Secretary

⁶ 17 C.F.R. § 201.180(c).