

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 80898 / June 9, 2017

ADMINISTRATIVE PROCEEDING  
File No. 3-17936

In the Matter of the Application of

S. Brent Farhang, CPA

For Review of Disciplinary Action Taken By

Public Company Accounting Oversight Board

CORRECTED EXTENSION  
ORDER

Petitioner S. Brent Farhang has requested an extension of time, pursuant to Rule 161 of the Commission's Rules of Practice, up to and including July 5, 2017, to file his brief in support of his application for review.

Extensions of time are disfavored. However, it appears appropriate, in light of the circumstances, to grant the requested extension. Therefore,

It is ORDERED that the time for petitioner to file his brief in support of his application for review is extended to July 5, 2017. The brief in opposition is due August 4, and the reply brief, if any, is due August 18.

For the Commission, by its Secretary, pursuant to delegated authority.<sup>1</sup>

Jill M. Peterson  
Assistant Secretary

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<sup>1</sup> 17 C.F.R. §§ 200.30-7(a)(4), 200.30-14(g)(1)(vii).