UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 84947 / December 21, 2018

Admin. Proc. File No. 3-18769

In the Matter of

JENNIFER F. WOLF, CPA

ORDER GRANTING JOINT MOTION TO STAY

On September 14, 2018, the Commission instituted administrative proceedings under Rule of Practice 102(e) and temporarily suspended Jennifer F. Wolf from appearing or practicing before the Commission.¹ On November 30, 2018, the Commission granted Wolf's petition to lift the temporary suspension and ordered that the parties file motions for summary disposition to resolve the proceeding. On December 21, 2018, the Division of Enforcement and Wolf filed a joint motion for a stay based on the parties' agreement in principle on all major terms.

Rule of Practice 161(c)(2) governs stays pending Commission consideration of an offer of settlement only in administrative proceedings that have been set before a hearing officer.² This proceeding was set before the Commission, so Rule 161(c)(2) does not apply; nevertheless, it appears appropriate to apply similar standards to this motion.

It is ORDERED that the joint motion is GRANTED and that this proceeding is stayed. The stay is contingent on the submission to the Commission of Wolf's signed offer of settlement and the Division's accompanying recommendation no later than February 1, 2019. If this deadline is not met or if the Commission rejects the offer of settlement, the parties shall file a joint status report within 7 days of that event.

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

Brent J. Fields Secretary

¹ Jennifer F. Wolf, CPA, Exchange Act Release No. 84131, 2018 WL 4444677 (Sept. 14, 2018).

² 17 C.F.R. § 201.161(c)(2).