

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 91540 / April 12, 2021

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4209 / April 12, 2021

Admin. Proc. File No. 3-20256

In the Matter of

CHRISTOPHER E. KNAUTH, CPA

ORDER REGARDING SERVICE

On April 5, 2021, the Securities and Exchange Commission issued an order instituting an administrative proceeding (“OIP”) against Christopher E. Knauth, CPA (“Respondent”), pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rules 102(e)(1)(ii) and (iii) of the Commission’s Rules of Practice.¹ It appears that there have been no other filings in this proceeding since issuance of the OIP, including as to whether the OIP was served upon Respondent. Accordingly, IT IS ORDERED that the Division of Enforcement file a status report concerning service of the OIP by April 19, 2021, and every 28 days thereafter until service is accomplished.

The parties’ attention is called to the Commission’s March 18, 2020 order regarding the filing and service of papers, which provides that pending further order of the Commission parties to the extent possible shall submit all filings electronically at apfilings@sec.gov.² Also, the Commission’s Rules of Practice were recently amended to include new e-filing requirements,

¹ *Christopher E. Knauth, CPA*, Exchange Act Release No. 91475, 2021 WL 1297855 (Apr. 5, 2021).

² *Pending Administrative Proceedings*, Exchange Act Release No. 88415, 2020 WL 1322001 (Mar. 18, 2020), <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf>.

which take effect on April 12, 2021.³ For the Commission, by the Office of General Counsel, pursuant to delegated authority.

Vanessa A. Countryman
Secretary

³ *Amendments to the Commission's Rules of Practice*, 85 Fed. Reg. 86,464, 86,474 (Dec. 30, 2020); *see also Amendments to the Commission's Rules of Practice*, Exchange Act Release No. 90442, 2020 WL 7013370 (Nov. 17, 2020); *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. The amendments also impose other obligations on parties to administrative proceedings such as a new redaction and omission of sensitive personal information requirement. *Amendments to the Commission's Rules of Practice*, 85 Fed. Reg. at 86,465–81.