

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 91615 / April 20, 2021

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4211 / April 20, 2021

Admin. Proc. File No. 3-20256

In the Matter of

CHRISTOPHER E. KNAUTH, CPA

ORDER

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 In compliance with the statutory provision governing cease-and-desist proceedings, the OIP specified that a “public hearing before the Commission for the purpose of taking evidence . . . shall be convened not earlier than 30 days and not later than 60 days” from service of the OIP.² The statute also provides that “an earlier or later date” for the hearing may be “set by the Commission with the consent of any respondent so served.”³

Respondent was served with the OIP on April 13, 2021. As a consequence, in the absence of Respondent’s consent regarding a later hearing date, a public hearing will be set for a date on or before June 11, 2021.⁴ To facilitate the orderly and expeditious resolution of this matter, it is ORDERED that the parties shall file a statement advising the Commission of any agreement to a later hearing date (or a statement that no agreement could be reached) by April 27, 2021. In the event the parties do not reach an agreement by that date, this order does not

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

² *Id.* at *9.

³ 15 U.S.C. § 78u-3(b).

⁴ June 12, 2021 is a Saturday.

preclude the parties from reaching such an agreement subsequently. The Commission will specify further proceedings by subsequent order.

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

Vanessa A. Countryman
Secretary