

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 91799 / May 7, 2021

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No. 4221 / May 7, 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.<sup>1</sup> Respondent was served with the OIP on April 13, 2021.<sup>2</sup> Absent Respondent’s consent regarding a later hearing date, a public hearing was to be held on or before June 11, 2021.<sup>3</sup> On April 20, 2021, the parties were directed to file a statement advising the Commission of any agreement to a later hearing date.<sup>4</sup> On April 27, 2021, the parties filed a joint statement in which Respondent consented to a hearing on February 7, 2022. On May 4, 2021, Respondent filed an answer to the allegations contained in the OIP.

The parties must conduct a prehearing conference within 14 days of service of the answer.<sup>5</sup> The subjects to be discussed at the prehearing conference include settlement of any

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

<sup>2</sup> *Christopher E. Knauth, CPA*, Exchange Act Release No. 91615, 2021 WL 1579957 (Apr. 20, 2021).

<sup>3</sup> *Id.* (citing 15 U.S.C. § 78u-3(b)).

<sup>4</sup> *Knauth*, 2021 WL 1579957.

<sup>5</sup> *Id.* at \*9 (citing 17 C.F.R. § 201.221).

issues as well as the timing of discovery, the exchange of witness and exhibit lists and copies of exhibits, expert witness disclosures and reports, and prehearing motions or briefs.<sup>6</sup>

Accordingly, it is ORDERED that the parties file a joint prehearing conference statement addressing a proposed prehearing schedule within 21 days of the answer's service.<sup>7</sup> If a prehearing conference is not held, the parties shall file, jointly or separately, a statement advising the Commission of that fact and of the efforts made to meet and confer.

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](mailto:apfilings@sec.gov).<sup>8</sup> Also, the Commission's Rules of Practice were recently amended to include new e-filing requirements, which took effect on April 12, 2021.<sup>9</sup>

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

Vanessa A. Countryman  
Secretary

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<sup>6</sup> 17 C.F.R. § 201.221(c).

<sup>7</sup> See, e.g., *PLS, CPA*, Exchange Act Release No. 4148, 2020 WL 3397782 (June 18, 2020) (reflecting that the parties informed the Commission about their discussion of and agreements on a comprehensive list of procedural issues); *LBB & Assocs. Ltd.*, Exchange Act Release No. 85796, 2019 WL 2005646 (May 7, 2019) (same).

<sup>8</sup> See *Pending Administrative Proceedings*, Exchange Act Release No. 88415, 2020 WL 1322001, <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf>.

<sup>9</sup> *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.