

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 92076 / June 1, 2021

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4223 / June 1, 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, meaning that in the absence of Respondent’s consent regarding a later hearing date, a public hearing was to be set for a date on or before June 11, 2021.⁴ On April 20, 2021, the parties were directed to file a statement advising the Commission of any agreement to a later hearing date (or a statement that no agreement could be reached). On April 27, 2021, the parties filed a joint statement in which the parties proposed a hearing starting on February 7, 2022 and by which Respondent consented to a

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 *Christopher E. Knauth, CPA*, Exchange Act Release No. 91615, 2021 WL 1579957 (Apr. 20, 2021).

hearing more than 60 days from service of the OIP. On May 3, 2021, Respondent filed an answer to the OIP. On May 7, 2021, the parties were directed to conduct a prehearing conference within 14 days of service of the answer and to file a joint prehearing conference statement addressing a proposed prehearing schedule within 21 days of the answer's service.

The parties filed another joint statement on May 18, 2021. They stated that, after a prehearing conference, they had reached agreement on a proposed schedule with a hearing to commence on February 7, 2022. The joint statement also represented that the Division had made documents available for inspection or copying in accordance with Rule of Practice 230.⁵

Accordingly, it is ORDERED, based on the parties' representations, that the parties adhere to the following procedural schedule:

June 3, 2021	Parties exchange initial witness lists.
September 8, 2021	Close of fact discovery.
October 5, 2021	Last date to serve expert reports.
November 5, 2021	Close of expert discovery.
November 15, 2021	Last date to serve rebuttal expert reports.
	Last date to file any motions for summary disposition, if leave for any such motions is granted.
December 10, 2021	Last date to file oppositions to any motions for summary disposition.
December 20, 2021	Last date to file replies to any motions for summary disposition.
January 4, 2022	Parties exchange revised witness lists and initial exhibit lists.
January 11, 2022	Parties to file objections to proposed witnesses and exhibits.
	Parties to file any motions <i>in limine</i> or other pre-hearing motions.
	Parties to file prehearing briefs.
January 20, 2022	Parties to file any oppositions to motions <i>in limine</i> or other pre-hearing motions.

⁵ 17 C.F.R. § 201.230.

- January 27, 2022 Parties to file any reply briefs for motions *in limine* or other pre-hearing motions.
- February 1, 2022 Final prehearing conference including ruling on any motions *in limine* or other pre-hearing motions.
- February 4, 2022 Parties exchange final witness lists and final exhibit lists.

Parties exchange pre-marked exhibits.
- February 7, 2022 Hearing commences.

It is further ORDERED that any party shall seek leave to file any motion for summary disposition pursuant to Rule of Practice 250(c) by November 1, 2021, by filing a concise statement not to exceed 500 words, addressing why that party believes that resolution of one or more claims or defenses by summary disposition would be appropriate, and which also addresses whether the parties consent to any modifications of the prehearing schedule as a result of such motion for summary disposition.⁶

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

Vanessa A. Countryman
Secretary

⁶ See 17 C.F.R. § 201.250(c) (requiring leave to be sought to file motions for summary disposition in 120-day proceedings and articulating that summary disposition may be granted as to a claim or defense when there is “no genuine issue with regard to any material fact” and “the movant is entitled to summary disposition as a matter of law”); *see also Knauth*, 2021 WL 1297855, at *10 (designating this proceeding one under the “120-day timeframe”).