

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 92458 / July 21, 2021

INVESTMENT ADVISERS ACT OF 1940
Release No. 5784 / July 21, 2021

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4229 / July 21, 2021

Admin. Proc. File No. 3-20395

In the Matter of

STOCKMAN KAST RYAN & CO. LLP;
ELLEN S. FISHER, CPA; AND
DAVID H. KAST, CPA

ORDER REGARDING SERVICE

On July 13, 2021, the Securities and Exchange Commission issued an order instituting an administrative proceeding (“OIP”) against Stockman Kast Ryan & Co. LLP, Ellen S. Fisher, CPA, and David H. Kast, CPA (collectively, “Respondents”), pursuant to Section 4C of the Securities Exchange Act of 1934, Section 203(k) of the Investment Advisers Act of 1940, and Rule 102(e)(1)(ii) of the Commission’s Rules of Practice.¹ It appears that since issuance of the OIP, there have been no filings regarding whether the OIP was served upon Respondents. Accordingly, IT IS ORDERED that the Division of Enforcement file a status report concerning service of the OIP by July 27, 2021, and every 28 days thereafter until service is accomplished.

The parties’ attention is directed to the most recent amendments to the Commission’s Rules of Practice, which took effect on April 12, 2021, and which include new e-filing requirements.²

¹ *Stockman Kast Ryan & Co.*, Exchange Act Release No. 92382, 2021 WL 2953521 (July 13, 2021).

² *Amendments to the Commission’s Rules of Practice*, Exchange Act Release No. 90442, 2020 WL 7013370 (Nov. 17, 2020), 85 Fed. Reg. 86,464, 86,474 (Dec. 30, 2020), <https://www.sec.gov/rules/final/2020/34-90442a.pdf>; *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*,

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

Vanessa A. Countryman
Secretary

<https://www.sec.gov/efapdocs/instructions.pdf>. The amendments impose other obligations 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. And the amendments provide further requirements if a person cannot reasonably comply with the electronic filing requirements due to lack of access to electronic transmission devices. *Id.* at 86,478-79.