

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 92859 / September 2, 2021

INVESTMENT ADVISERS ACT OF 1940
Release No. 5844 / September 2, 2021

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4246 / September 2, 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

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 Respondents were served with the OIP on July 19, 2021.² On August 5, 2021, the parties filed a joint statement in which Respondents consented to a hearing date no earlier than March 2022. On August 6, 2021, Respondents filed an answer to the allegations contained in the OIP.

The OIP ordered the parties to conduct a prehearing conference within 14 days of service of the answer and required that they report on such a conference after its completion.³ The

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

² *See Stockman Kast Ryan & Co.*, Exchange Act Release No. 92534, 2021 WL 3265873 (July 30, 2021).

³ *Stockman Kast Ryan & Co.*, 2021 WL 2953521, at *36 (citing 17 C.F.R. § 201.221) (“[F]ollowing the conference, they shall file a statement with the Office of the Secretary advising the Commission of any agreements reached at said conference. If a prehearing conference was

subjects to be discussed at the prehearing conference include settlement of any 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.⁴

Accordingly, it is ORDERED that the parties file a joint prehearing conference statement addressing a proposed prehearing schedule within 14 days of the date of this order.⁵ 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.

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

Vanessa A. Countryman
Secretary

not held, a statement shall be filed with the Office of the Secretary advising the Commission of that fact and of the efforts made to meet and confer.”).

⁴ 17 C.F.R. § 201.221(c).

⁵ *See, e.g., Christopher E. Knauth, CPA*, Exchange Act Release No. 92076, 2021 WL 2210578 (Apr. 5, 2021) (reflecting that the parties informed the Commission about their discussion of and agreements on a comprehensive list of procedural issues); *PLS, CPA*, Exchange Act Release No. 4148, 2020 WL 3397782 (June 18, 2020) (same).