UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 93005 / September 15, 2021

ACCOUNTING AND AUDITING ENFORCEMENT Release No. 4251 / September 15, 2021

Admin. Proc. File No. 3-18347

IN THE MATTER OF BRIAN SWEET, CPA

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Brian Sweet, CPA, or the Division of Enforcement, and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,¹ that the initial decision of the administrative law judge has become the final decision of the Commission with respect to Brian Sweet, CPA.² The order contained in that decision is hereby declared effective. The initial decision ordered that the additional proceedings ordered by the order instituting proceedings in this proceeding be dismissed.

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

Vanessa A. Countryman Secretary

¹ 17 C.F.R. § 201.360(d).

² Brian Sweet, CPA, Initial Decision Release No. 1409, 2021 WL 3501213 (Aug. 2, 2021).