

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 97238 / April 3, 2023

Admin. Proc. File No. 3-21214

In the Matter of JOSHUA ABRAHAMS, CPA
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SCHEDULING ORDER

On October 21, 2022, the Securities and Exchange Commission issued an order instituting administrative proceedings (“OIP”) against Joshua Abrahams, CPA (“Respondent”), pursuant to Section 4C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice.¹ The parties conducted a prehearing conference by video pursuant to Rule 221.² On December 20, 2022, the parties filed a joint prehearing conference statement stipulating to a proposed schedule. On March 28, 2023, the parties filed a joint stipulation agreeing to an amended proposed schedule to provide them additional time to complete discovery. They request that the Commission enter an order that reflects their proposed schedule.³

Accordingly, it is ORDERED, based on the parties’ stipulation, that the parties adhere to the following schedule:

Close of fact discovery	July 31, 2023
Last date to serve expert reports	August 21, 2023
Last date to serve rebuttal expert reports	September 11, 2023
Close of expert discovery	October 9, 2023

¹ *Joshua Abrahams, CPA*, Exchange Act Release No. 96127, 2022 WL 13566785 (Oct. 21, 2022).

² 17 C.F.R. § 201.221.

³ See Rule of Practice 221(e), 17 C.F.R. § 201.221(e) (providing for entry of order that “recites the agreements reached” at the prehearing conference).

Last date to file any motions for summary disposition (if any and if leave to file such motions is granted) ⁴	October 23, 2023
Last date to file oppositions to any motions for summary disposition	November 13, 2023
Last date to file replies to any motions for summary disposition	December 1, 2023
Parties to exchange and file final witness lists	December 8, 2023
Parties to exchange and file final exhibit lists and pre-marked exhibits	December 15, 2023
Parties to file motions <i>in limine</i> , prehearing briefs, and any proposed stipulations of fact	January 12, 2024
Final prehearing conference	January 19, 2024
Hearing commences in-person (Time and location TBD)	January 29, 2024

It is further ORDERED that, if either party seeks to file a motion for summary disposition under Rule of Practice 250(c), such party shall file the necessary motion for leave to do so by September 22, 2022, not exceeding 2,000 words, that sets forth the basis for the anticipated summary disposition motion and addresses any other pertinent considerations.⁵ Any opposition, also not exceeding 2,000 words, shall be filed by September 29, 2022.

This order is without prejudice to further modification of the schedule by the Commission or by a hearing officer, whether upon request by a party or *sua sponte*, including, without limitation, changes necessary because of the pendency or disposition of any motions for summary disposition.

⁴ Rule of Practice 250(c) provides that in a proceeding subject to the “120-day timeframe,” a “motion for summary disposition shall be made only with leave of the hearing officer.” 17 C.F.R. § 201.250(c); *see Joshua Abrahams, CPA*, 2022 WL 13566785, at *13 (“This proceeding shall be deemed to be one under the 120-day timeframe . . . for the purposes of applying Rule[] of Practice . . . 250.”).

⁵ *See supra* note 4; *see also* Adopting Release, *Amendments to the Commission’s Rules of Practice*, 81 Fed. Reg. 50,212, 50,224-25 (July 29, 2016) (describing the factors relevant to “assessing whether a party has demonstrated good cause” in seeking leave to file a summary disposition motion in a 120-day proceeding).

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

Vanessa A. Countryman
Secretary