

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 99074 / December 4, 2023

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4477 / December 4, 2023

Admin. Proc. File No. 3-21214

In the Matter of
JOSHUA ABRAHAMS, CPA

ORDER MODIFYING POSTPONEMENT ORDER

On October 21, 2022, the Securities and Exchange Commission issued an order instituting administrative proceedings (“OIP”) against Joshua Abrahams, CPA, pursuant to Section 4C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice.¹ On August 14, 2023, the Commission, in light of the parties’ joint stipulation and the other circumstances before it, issued an order postponing this proceeding until the Supreme Court’s resolution of *SEC v. Jarkesy*² and vacating all then-pending deadlines.³ The parties have now filed a joint stipulation to modify the August 14 order on the basis that “it would be most efficient to complete expert discovery, notwithstanding the current stay.”

Accordingly, it is ORDERED that the following expert discovery deadlines shall apply:

December 15, 2023	Last date to serve expert reports
February 12, 2024	Last date to serve rebuttal reports
April 8, 2024	Close of expert discovery

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

² No. 22-859, 143 S. Ct. 2688 (June 30, 2023) (mem.) (cert. granted).

³ *Joshua Abrahams, CPA*, Exchange Act Release No. 98122, 2023 WL 5203091 (Aug. 14, 2023).

Upon the close of expert discovery, this proceeding will again be postponed until the earlier of 30 days after the Supreme Court issues its mandate in *Jarkesy* or July 31, 2024. It is further ORDERED that, when the proceeding resumes, the parties shall promptly file a status report discussing the impact of that decision on this proceeding, if any, and any other relevant matters.

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

Vanessa A. Countryman
Secretary