

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 99714 / March 12, 2024

Admin. Proc. File No. 3-21841

In the Matter of the Application of
AHMED MOHIDIN, CPA, and GEORGE WEINBAUM, CPA,
For Review of Action Taken by the
Public Company Accounting Oversight Board

ORDER SCHEDULING BRIEFS

Ahmed Mohidin, CPA, and George Weinbaum, CPA, have each filed an application under Section 19(d)(2) of the Securities Exchange Act of 1934 for review of action taken by the Public Company Accounting Oversight Board (“PCAOB”).¹ PCAOB filed a copy of the index to the record on February 22, 2024.²

Accordingly, IT IS ORDERED that a brief in support of each application for review shall be filed by April 11, 2024.³ A brief in opposition shall be filed by May 13, 2024, and any reply briefs shall be filed by May 28, 2024. Failure to file a brief in support of the application may result in dismissal of this review proceeding.⁴ No briefs other than those specified in this schedule may be filed without leave of the Commission.⁵

¹ 15 U.S.C. § 7217(c)(2) (providing that generally 15 U.S.C. § 78s(d)(2) and (e)(1) will govern review by the Commission of final disciplinary sanctions imposed by PCAOB). Pursuant to Section 105(e)(1) of the Sarbanes-Oxley Act of 2002, an application for review automatically stays the sanction imposed by PCAOB. *See id.* § 7215(e)(1). On March 1, 2024, PCAOB filed a motion to terminate the stay, which will be resolved by separate order of the Commission.

² *See* Rule of Practice 440(d), 17 C.F.R. § 201.440(d).

³ *See* Rule of Practice 450(a), 17 C.F.R. § 201.450(a).

⁴ *See* Rule of Practice 180(c), 17 C.F.R. § 201.180(c).

⁵ *See* Rule of Practice 450(a), 17 C.F.R. § 201.450(a).

The parties' attention is directed to the Commission's Rules of Practice governing content and length limitations.⁶ Attention is further directed to the e-filing requirements in the Rules of Practice.⁷ And we remind the parties that any document filed with the Commission must also be served upon all participants in this proceeding and be accompanied by a certificate of service.⁸

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

Vanessa A. Countryman
Secretary

⁶ See Rule of Practice 450(b) and (c), 17 C.F.R. § 201.450(b) and (c) (governing content and length); *see also* Rule of Practice 152, 17 C.F.R. § 201.152 (governing form).

⁷ See Rules of Practice 151, 152(a), 17 C.F.R. §§ 201.151, .152(a) (providing procedure for filing papers with the Commission and mandating electronic filing in the form and manner posted on the Commission's website); *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. Parties generally also must certify that they have redacted or omitted sensitive personal information from any filing. Rule of Practice 151(e), 17 C.F.R. § 201.151(e).

⁸ See Rule of Practice 150, 17 C.F.R. § 201.150 (requiring parties generally to serve each other with their filings); Rule of Practice 151(d), 17 C.F.R. § 201.151(d) ("Papers filed with the Commission . . . shall be accompanied by a certificate stating the name of the person or persons served, the date of service, the method of service, and the mailing address or email address to which service was made, if not made in person.").