

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Rel. No. 56242 / August 13, 2007

ACCOUNTING AND AUDITING ENFORCEMENT
Rel. No. 2668 / August 13, 2007

Admin. Proc. File No. 3-12208

In the Matter of

KEVIN HALL, CPA
and
ROSEMARY MEYER, CPA

ORDER GRANTING PARTIAL PROTECTIVE ORDER

On July 3, 2007, Kevin Hall, CPA, and Rosemary Meyer, CPA, submitted a Motion seeking a protective order under Rule of Practice 322 1/ limiting disclosure of the motion, the accompanying memorandum, certain attachments and affidavits with accompanying exhibits, as well as all future briefing, filed in support of a motion for summary disposition filed by Hall and Meyer. Under Rule 322, any party "may file a motion requesting a protective order to limit from disclosure to other parties or to the public documents or testimony that contain confidential information." 2/ "A motion for a protective order shall be granted only upon a finding that the harm resulting from disclosure would outweigh the benefits of disclosure." 3/ The Commission's staff has not opposed the Respondents' request for a protective order.

The Commission recognizes that the documents Respondents submitted contain sensitive information. At this stage in the proceeding, we believe that the harm resulting from complete disclosure outweighs the benefits. On June 29, 2007, the Commission issued an order denying

1/ 17 C.F.R. § 201.322.

2/ 17 C.F.R. § 201.322(a).

3/ 17 C.F.R. § 201.322(b).

Respondents' motion for summary disposition. ^{4/} We do not anticipate any further filings with respect to that matter.

We have determined that disclosure of certain information included in the documents now filed with us may be necessary to the resolution of the issues before the Commission and the Hearing Officer.

Accordingly, IT IS ORDERED that:

1. Except as otherwise provided in this Order, the documents Hall and Meyer provided shall be disclosed only to the parties to this action, their counsel, the Hearing Officer, the Commission, any staff advising the Commission in its deliberative processes with respect to this proceeding, and in the event of an appeal of the Commission's determination, any staff acting for the Commission in connection with that appeal.

2. All persons who receive access to these documents or the information contained in these documents shall keep them confidential and, except as provided in this Order, shall not divulge the documents or information to any person.

3. No person to whom the documents or information covered by this Order is disclosed shall make any copies or otherwise use such documents or information, except in connection with this proceeding or any appeal thereof.

4. The Office of the Secretary shall place the documents in sealed envelopes or other sealed containers marked with the title of this action, identifying each document and marked "CONFIDENTIAL."

5. The requirements of sealing and confidentiality shall not apply to any reference to the existence of the documents or to citation of particular information contained therein in testimony, oral argument, briefs, opinions, or in any other similar use directly connected with this action or any appeal thereof.

^{4/} Kevin Hall, Securities Exchange Act Rel. No. 55987 (Jun2 29, 2007), __ SEC Docket ____.

6. The Commission expressly reserves the authority to reach a different conclusion regarding the confidentiality of the documents or information covered by this Order at any time before it determines the issues raised in the proceeding.

By the Commission.

Nancy M. Morris
Secretary