

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 64535 / May 23, 2011

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3285 / May 23, 2011

ADMINISTRATIVE PROCEEDING
File No. 3-14400

In the Matter of

JOHN SCULLIN

Respondent.

**ORDER INSTITUTING ADMINISTRATIVE
PROCEEDINGS PURSUANT TO RULE
102(e) OF THE COMMISSION'S RULES
OF PRACTICE, MAKING FINDINGS, AND
IMPOSING REMEDIAL SANCTIONS**

I.

The Securities and Exchange Commission (“Commission”) deems it appropriate and in the public interest that public administrative proceedings be, and hereby are, instituted against John Scullin pursuant to Rule 102(e)(3)(i) of the Commission’s Rules of Practice¹ against John Scullin (“Scullin” or “Respondent”).

II.

In anticipation of the institution of these proceedings, Scullin has submitted an Offer of Settlement (the “Offer”) which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as

¹ Rule 102(e)(3)(i) provides, in relevant part, that:

The Commission, with due regard to the public interest and without preliminary hearing, may, by order, . . . suspend from appearing or practicing before it any . . . professional . . . who has been by name . . . permanently enjoined by any court of competent jurisdiction, by reason of his or her misconduct in an action brought by the Commission, from violating or aiding and abetting the violation of any provision of the Federal securities laws or of the rules and regulations thereunder.

to the Commission's jurisdiction over him and the subject matter of these proceedings, and the findings contained in Section III.3 below, which are admitted, Scullin consents to the entry of this Order Instituting Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions ("Order") as set forth below.

III.

On the basis of this Order and Scullin's Offer, the Commission finds that:

1. **John Scullin**, age 51, was the Manager for Project Accounting at Baker Energy, Michael Baker Corporation's energy segment, from June 2006 through June 2008. Scullin was never licensed to practice as a certified public accountant ("CPA"), but falsely represented himself to Michael Baker management as a CPA licensed to practice in Virginia.

2. **Michael Baker Corporation** is a Pennsylvania corporation headquartered in Moon Township, Pennsylvania ("Michael Baker" or the "Company"). Michael Baker's business, at the time of conduct at issue, was divided into two business segments: Engineering and Energy. The Engineering division focused on design and consulting services primarily in the United States. The Energy division, Baker Energy, was headquartered in Houston, Texas and focused on the provision of oil related services both in the United States and abroad. Baker Energy typically generated roughly 35-40% of the Company's consolidated gross revenues.

3. On May 11, 2011, the Commission filed a complaint against Scullin in SEC v. Michael Baker Corporation, et al. (Civil Action No. 11-cv-1791). On May 17, 2011, the court entered a final judgment permanently enjoining Scullin, by consent, from future violations of Sections 10(b) and 13(b)(5) of the Securities Exchange Act of 1934 ("Exchange Act") and Rules 10b-5 and 13b2-1 thereunder, and aiding and abetting violations of Sections 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act and Exchange Act Rules 12b-20, 13a-1, and 13a-13.

4. In its complaint, the Commission alleged that for the 2006 annual reporting period and the first three quarters of 2007, Scullin, who misrepresented himself as CPA to Michael Baker's management, willfully engaged in improper accounting practices and aided and abetted Michael Baker's fraudulent accounting practices, which resulted in Michael Baker overstating its revenue and net income. As a direct result of Scullin's actions, the Company overstated its consolidated net income by \$1.5 million or 15% for 2006 and overstated its consolidated net income by \$1.5 million or 94%, \$2.4 million or 39%, and \$1.9 million or 42%, for the first, second and third quarters of 2007, respectively. The overstatements of revenue and net income were primarily the result of Scullin's improper accounting practices, which he knew or should have known were improper.

IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanction agreed to in Scullin's Offer.

Accordingly, it is hereby ORDERED, effective immediately, that Scullin is suspended from appearing or practicing before the Commission as an accountant pursuant to Rule 102(e)(3)(i).

By the Commission.

Elizabeth M. Murphy
Secretary

Service List

Rule 141 of the Commission's Rules of Practice provides that the Secretary, or another duly authorized officer of the Commission, shall serve a copy of the Order Instituting Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions ("Order") on the Respondent and his legal agent.

The attached Order has been sent to the following parties and other persons entitled to notice:

Honorable Brenda P. Murray
Chief Administrative Law Judge
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