

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 71595 / February 21, 2014

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3538 / February 21, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-14171

In the Matter of	:	
	:	
JAMES M. SCHNEIDER, CPA,	:	
	:	EXTENSION ORDER
Respondent.	:	

The Division of Enforcement (“Division”) and counsel for Respondent James M. Schneider, CPA have submitted an agreed motion for an extension of time for the Division to respond to Respondent Schneider’s February 18, 2014 Motion Under SEC Rules of Practice 154 or in the alternative Application for Modification of Commission Order Imposing Remedial Sanctions Against James M. Schneider. It appears appropriate to grant the requested extension in this matter. Therefore,

It is ORDERED that the time for filing the Division’s response is extended to March 21, 2014 and Respondent’s reply, if any, shall be filed by April 4, 2014.

For the Commission, by its Secretary, pursuant to delegated authority.

Jill M. Peterson
Assistant Secretary