

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 73931 / December 23, 2014

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3618 / December 23, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-15659

In the Matter of	:	
	:	
THOMAS D. MELVIN, CPA,	:	
	:	
Respondent.	:	EXTENSION ORDER
	:	

On December 23, 2014, Thomas D. Melvin, CPA (“Respondent”) requested an extension to file a brief in support of the petition for review. Respondent represents that the Division consents to this request. The briefing schedule in this matter ordered Respondent to file his brief in support of the petition for review by December 26, 2014, with a brief in opposition due January 26, 2015, and the reply brief, if any, by February 9, 2015.

Extensions of time are disfavored. It appears appropriate, however, to grant an extension.

Therefore, it is ORDERED that the time for filing Respondent’s brief is extended to January 16, 2015. A brief in opposition shall be filed by February 17, 2015, and any reply brief shall be filed by March 3, 2015.

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

Brent J. Fields
Secretary