

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 79396 / November 23, 2016

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No. 3831 / November 23, 2016

ADMINISTRATIVE PROCEEDING  
File No. 3-15358

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| In the Matter of  | : | ORDER GRANTING APPLICATION FOR         |
|                   | : | REINSTATEMENT TO APPEAR AND PRACTICE   |
| Brian Zucker, CPA | : | BEFORE THE COMMISSION AS AN ACCOUNTANT |
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On June 14, 2013, Brian Zucker, CPA (“Zucker”) was denied the privilege of appearing or practicing as an accountant before the Commission as a result of settled public administrative proceedings instituted by the Commission against Zucker pursuant to Section 4C of the Securities Exchange Act of 1934 (“Exchange Act”) and Rule 102(e)(1)(ii) of the Commission's Rules of Practice.<sup>1</sup> This order is issued in response to Zucker’s application for reinstatement to appear and practice before the Commission as an accountant.

The Commission’s order related to violations of the auditor independence rules by Rosenberg Rich Baker Berman & Company (“RRBB”), a registered public accounting firm, and Zucker, a partner at the firm. Zucker performed Financial and Operations Principal (“FINOP”) services for a broker-dealer client, (the “Broker-Dealer”), while RRBB was serving as the Broker-Dealer’s auditor. Zucker also arranged for RRBB to pay a contractor who was serving as the Broker-Dealer’s FINOP and directed an RRBB staff accountant to provide FINOP services to the Broker-Dealer. As a consequence of this conduct, Zucker and RRBB engaged in improper professional conduct, violated the auditor independence rules, and caused the Broker-Dealer’s failure to file an annual report audited by an independent accountant.

Zucker has met all of the conditions set forth in the original order and, in his capacity as an independent accountant, has stated that he will comply with all requirements of the Commission and the Public Company Accounting Oversight Board, including, but not limited to

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<sup>1</sup> See Accounting and Auditing Enforcement Release No. 3464 dated June 14, 2013. Zucker was permitted, pursuant to the order, to apply for reinstatement after one year upon making certain showings.

all requirements relating to registration, inspections, concurring partner reviews and quality control standards. In his capacity as a preparer or reviewer, or as a person responsible for the preparation or review, of financial statements of a public company to be filed with the Commission, Zucker attests that he will undertake to have his work reviewed by the independent audit committee of any company for which he works, or in some other manner acceptable to the Commission, while practicing before the Commission in this capacity.

Rule 102(e)(5) of the Commission's Rules of Practice governs applications for reinstatement, and provides that the Commission may reinstate the privilege to appear and practice before the Commission "for good cause shown."<sup>2</sup> This "good cause" determination is necessarily highly fact specific.

On the basis of the information supplied, representations made, and undertakings agreed to by Zucker, it appears that he has complied with the terms of the June 14, 2013 order denying him the privilege of appearing or practicing before the Commission as an accountant, that no information has come to the attention of the Commission relating to his character, integrity, professional conduct or qualifications to practice before the Commission that would be a basis for adverse action against him pursuant to Rule 102(e) of the Commission's Rules of Practice, and that Zucker, by undertaking to have his work reviewed by the independent audit committee of any company for which he works, or in some other manner acceptable to the Commission, in his practice before the Commission as a preparer or reviewer of financial statements required to be filed with the Commission, and that Zucker, by undertaking to comply with all requirements of the Commission and the Public Company Accounting Oversight Board, including, but not limited to, all requirements relating to registration, inspections, concurring partner reviews and quality control standards, in his practice before the Commission as an independent accountant has shown good cause for reinstatement. Therefore, it is accordingly,

ORDERED pursuant to Rule 102(e)(5)(i) of the Commission's Rules of Practice that Brian Zucker, CPA is hereby reinstated to appear and practice before the Commission as an accountant.

By the Commission.

Brent J. Fields  
Secretary

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<sup>2</sup> Rule 102(e)(5)(i) provides:

"An application for reinstatement of a person permanently suspended or disqualified under paragraph (e)(1) or (e)(3) of this rule may be made at any time, and the applicant may, in the Commission's discretion, be afforded a hearing; however, the suspension or disqualification shall continue unless and until the applicant has been reinstated by the Commission for good cause shown." 17 C.F.R. § 201.102(e)(5)(i).