

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 83067 / April 19, 2018**

**ACCOUNTING AND AUDITING ENFORCEMENT**  
**Release No. 3935 / April 19, 2018**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-18442**

**In the Matter of**

**MEDIFIRST SOLUTIONS,  
INC.  
AND  
BRUCE J. SCHOENGOOD**

**Respondents.**

**ORDER INSTITUTING CEASE-AND-  
DESIST PROCEEDINGS PURSUANT  
TO SECTION 21C OF THE  
SECURITIES EXCHANGE ACT OF  
1934, MAKING FINDINGS, AND  
IMPOSING A CEASE-AND-DESIST  
ORDER**

**I.**

The Securities and Exchange Commission (“Commission”) deems it appropriate that cease-and-desist proceedings be, and hereby are, instituted pursuant to Section 21C of the Securities Exchange Act of 1934 (“Exchange Act”), against Medifirst Solutions, Inc. (“Medifirst”) and Bruce J. Schoengood (“Schoengood”)(collectively, “Respondents”).

**II.**

In anticipation of the institution of these proceedings, Respondents have 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 to the Commission’s jurisdiction over them and the subject matter of these proceedings, which are admitted, and except as provided herein in Section V, Respondents consent to the entry of this Order Instituting Cease-and-Desist Proceedings Pursuant to Section 21C of the Securities and Exchange Act of 1934, Making Findings, and Imposing a Cease-and-Desist Order (“Order”), as set forth below.

### III.

On the basis of this Order and Respondents' Offer, the Commission finds<sup>1</sup> that:

#### A. RESPONDENTS

1. Medifirst, a Nevada corporation headquartered in Freehold, New Jersey, develops mobile handheld green and infrared laser devices used for anti-aging and skin care. At all relevant times, its common stock was registered under Section 12(g) of the Exchange Act and is quoted on OTC Link (previously "Pink Sheets") operated by OTC Markets Group, Inc. under the ticker symbol "MFST."

2. Schoengood, age 59 and a resident of Manalapan, New Jersey, is Medifirst's founder and sole officer and director. Between 2011 and 2016, Schoengood signed and certified each of Medifirst's periodic filings in the capacities of principal executive and principal financial officer.

#### B. OTHER RELEVANT ENTITY AND PERSON

3. David A. Aronson, CPA, P.A. (the "Aronson Firm"), an audit firm based in North Miami Beach, Florida, was registered with the Public Company Accounting Oversight Board ("PCAOB") from March 15, 2005 until its registration was revoked on October 2, 2015. The Aronson Firm was Medifirst's auditor from June 1, 2011 until the Aronson Firm was dismissed as the company's independent auditor on June 22, 2015.

4. David A. Aronson, CPA ("Aronson") was the Aronson Firm's sole owner and Medifirst's audit engagement partner until Medifirst dismissed the Aronson Firm. After the Aronson Firm's dismissal, Medifirst retained Aronson as an internal accountant.

#### C. BACKGROUND

5. On October 2, 2015, the PCAOB filed a settled action against Aronson and the Aronson Firm for multiple deficiencies in audit work performed between 2011 and 2015 on several public company engagements, including Medifirst (the "PCAOB Order").<sup>2</sup> The PCAOB Order, which was and is available on its website, revoked the registration of the Aronson Firm and barred Aronson from being an associated person of a registered public accounting firm.<sup>3</sup>

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<sup>1</sup> The findings herein are made pursuant to Respondents' Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.

<sup>2</sup> See PCAOB Release No. 105-2015-034, available at [https://pcaobus.org/Enforcement/Decisions/Documents/David\\_A\\_Aronson.pdf](https://pcaobus.org/Enforcement/Decisions/Documents/David_A_Aronson.pdf)

<sup>3</sup> On October 19, 2016, the Commission instituted litigated administrative and cease-and-desist proceedings against Aronson to determine whether he violated Section 105(c)(7)(B) of the Sarbanes-Oxley Act of 2002 by

6. As stated in the PCAOB Order, Section 105(c)(7)(B) of the Sarbanes-Oxley Act of 2002 states that it is “unlawful for any person that is ... barred from being associated with a registered public accounting firm [...] willfully to become or remain associated with any issuer [...] in an accountancy or a financial management capacity [...] without the consent of the [PCAOB] or the Commission.” Section 105(c)(7)(B) also states that it is unlawful for any “issuer [...] that knew, or in the exercise of reasonable care should have known, of such suspension or bar, to permit such an association, without the consent of the Board or the Commission.”

7. On October 9, 2015, the Commission’s Division of Corporation Finance sent an email to Medifirst and Schoengood regarding the PCAOB’s deregistration of the Aronson Firm. Among other things, the email included a hyperlink to the PCAOB Order. Consequently, Medifirst and Schoengood knew or, in the exercise of reasonable care, should have known that Aronson had been barred from associating with a registered public accounting firm and that it was unlawful to permit Aronson to remain associated with Medifirst in an accountancy or a financial management capacity.

8. From the time the PCAOB Order was issued until approximately February 2016, Aronson continued to perform in an accountancy or a financial management capacity at Medifirst. In Aronson’s role as internal accountant his services included, but were not limited to, entering financial data into Medifirst’s accounting system, acting as the conduit between Medifirst’s auditor and Medifirst’s management, and preparing Medifirst’s draft financial statements and the notes to the financial statements. Aronson drafted financial statements for the period ended September 30, 2015, Aronson provided those financial statements to Medifirst’s auditor and those financial statements were included in Medifirst’s Form 10-Q filed with the Commission on November 23, 2015. Aronson also did work on Medifirst’s financial statements for the period ended December 31, 2015 in preparation for the company’s Form 10-K.

9. Neither the PCAOB nor the Commission consented to Aronson’s association with Medifirst in an accountancy or a financial management capacity after the PCAOB Order.

10. As a result of the conduct described above, Medifirst violated, and Schoengood caused Medifirst’s violation of, Section 105(c)(7)(B) of Sarbanes-Oxley.

#### IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in Respondents’ Offer.

Accordingly, it is hereby ORDERED that:

A. Pursuant to Section 21C of the Exchange Act, Respondents Medifirst and Schoengood cease and desist from committing or causing any violations and any future violations of Section 105(c)(7)(B) of Sarbanes-Oxley.

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remaining associated with two issuers, including Medifirst, in an accountancy or a financial management capacity, in violation of his PCAOB Order. On January 31, 2017, the Commission accepted Aronson’s offer of settlement. *In the Matter of David A. Aronson, CPA*, Exchange Act Rel. No. 79903 (January 31, 2017).

B. Respondent Schoengood shall pay a civil money penalty of \$22,500.00 to the Securities and Exchange Commission for transfer to the general fund of the United States Treasury, subject to Exchange Act Section 21F(g)(3).

Payment shall be made in the following installments:

- 1) \$11,250.00 within 14 days from the entry of this Order;
- 2) \$2,250.00 within 42 days from the entry of this Order;
- 3) \$2,250.00 within 70 days from the entry of this Order;
- 4) \$2,250.00 within 98 days from the entry of this Order;
- 5) \$2,250.00 within 126 days from the entry of this Order; and
- 6) \$2,250.00 within 154 days from the entry of this Order.

If any payment is not made by the date the payment is required by this Order, the entire outstanding balance of \$22,500.00, plus any additional interest accrued pursuant to 31 U.S.C. § 3717, shall be due and payable immediately, without further application.

Payment must be made in one of the following ways:

- (1) Respondent Schoengood may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request;
- (2) Respondent Schoengood may make direct payment from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>; or
- (3) Respondent Schoengood may pay by certified check, bank cashier's check, or United States postal money order, made payable to the Securities and Exchange Commission and hand-delivered or mailed to:

Enterprise Services Center  
Accounts Receivable Branch  
HQ Bldg., Room 181, AMZ-341  
6500 South MacArthur Boulevard  
Oklahoma City, OK 73169

Payments by check or money order must be accompanied by a cover letter identifying Bruce J. Schoengood as a Respondent in these proceedings, and the file number of these proceedings; a copy of the cover letter and check or money order must be sent to Glenn S. Gordon, Associate Regional Director, Division of Enforcement, Securities and Exchange Commission, 801 Brickell Ave., Suite 1800, Miami, FL 33131.

C. Amounts ordered to be paid as civil money penalties pursuant to this Order shall be treated as penalties paid to the government for all purposes, including all tax purposes. To preserve the deterrent effect of the civil penalty, Respondent Schoengood agrees that in any Related Investor Action, he shall not argue that he is entitled to, nor shall he benefit by, offset or

reduction of any award of compensatory damages by the amount of any part of Respondent Schoengood's payment of a civil penalty in this action ("Penalty Offset"). If the court in any Related Investor Action grants such a Penalty Offset, Respondent Schoengood agrees that, he shall, within 30 days after entry of a final order granting the Penalty Offset, notify the Commission's counsel in this action and pay the amount of the Penalty Offset to the Securities and Exchange Commission. Such a payment shall not be deemed an additional civil penalty and shall not be deemed to change the amount of the civil penalty imposed in this proceeding. For purposes of this paragraph, a "Related Investor Action" means a private damages action brought against Respondent Schoengood by or on behalf of one or more investors based on substantially the same facts as alleged in the Order instituted by the Commission in this proceeding.

**V.**

It is further Ordered that, solely for purposes of exceptions to discharge set forth in Section 523 of the Bankruptcy Code, 11 U.S.C. § 523, the findings in this Order are true and admitted by Respondent Schoengood, and further, any debt for disgorgement, prejudgment interest, civil penalty or other amounts due by Respondent Schoengood under this Order or any other judgment, order, consent order, decree or settlement agreement entered in connection with this proceeding, is a debt for the violation by Respondent Schoengood of the federal securities laws or any regulation or order issued under such laws, as set forth in Section 523(a)(19) of the Bankruptcy Code, 11 U.S.C. § 523(a)(19).

By the Commission.

Brent J. Fields  
Secretary