UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 103009 / May 9, 2025

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4569 / May 9, 2025

ADMINISTRATIVE PROCEEDING
File No. 3-20998

In the Matter of	:	**ORDER GRANTING APPLICATION FOR REINSTATEMENT TO APPEAR AND PRACTICE BEFORE THE COMMISSION AS AN INDEPENDENT ACCOUNTANT**
MICHEL ABEDIAN, CPA	:	

On August 24, 2022, the Commission issued a consented Order Instituting Public Administrative Proceedings Pursuant to Sections 4C of the Securities Exchange Act of 1934 ("Exchange Act") and Rule 102(e) of the Commission's Rules of Practice, Making Findings and Imposing Remedial Sanctions (the "Suspension Order") against Respondent Michel Abedian, CPA.[1] The Suspension Order denied Abedian the privilege of appearing or practicing before the commission as an accountant but permitted him, after two years from the date of the Suspension Order and if he provided certain documentation and attestations, to request that the Commission consider his reinstatement to resume appearing or practicing before the Commission as (1) a preparer or reviewer, or a person responsible for the preparation or review, of financial statements that are required to be filed with the Commission other than as a member of an audit committee, as that term is defined in Section 3(a)(58) of the Exchange Act; (2) a preparer or reviewer, or a person responsible for the preparation or review, of financial statements that are required to be filed with the Commission as a member of an audit committee, as that term is defined in Section 3(a)(58) of the Exchange Act; or (3) an independent accountant.

This order is issued in response to Abedian's application for reinstatement to appear and practice before the Commission as an independent accountant.

In the Suspension Order, the Commission found that Farber Hass Hurley, LLP, a public accounting firm, was engaged to perform annual surprise examinations, pursuant to Section

[1] *See* Accounting and Auditing Enforcement Release No. 4324, dated August 24, 2022.

206(4) of the Investment Advisers Act of 1940 and Rule 206(4)-2 thereunder, for two SEC-registered investment advisers for the fiscal years 2017 through 2020. Abedian served as the engagement partner for each of the surprise examinations. During the course of that work, however, Abedian did not comply with relevant professional standards, specifically failing to confirm account balances and transactions directly with the custodial clients and failing to reconcile confirmations received from the qualified custodians that held client assets to the adviser's books and records or to perform alternative procedures.

Abedian has provided the requisite information set forth in the Suspension Order and the Commission has not discovered any contrary information or any other information indicating that Abedian has violated a federal securities law, rule, or regulation or rule of professional conduct since the entry of the Order. The Commission further finds no basis to determine that reinstatement would not be in the public interest. Therefore, it is accordingly,

ORDERED for cause shown that Michel Abedian, CPA is hereby reinstated to appear and practice before the Commission as an independent accountant.

By the Commission.

Vanessa A. Countryman
Secretary