

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

Securities Exchange Act of 1934
Rel. No. 63209 / October 28, 2010

Admin. Proc. File No. 3-13935

In the Matter of :
 :
 :
L. REX ANDERSEN, CPA :
 :
 :

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by L. Rex Andersen, CPA and the Commission has not chosen to review the decision as to him on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice, 1/ that the initial decision of the administrative law judge 2/ has become the final decision of the Commission with respect to L. Rex Andersen, CPA. The order contained in that decision is hereby declared effective. The initial decision ordered that L. Rex Andersen, CPA, is permanently disqualified from appearing or practicing before the Commission as an accountant.

For the Commission by the Office of the General Counsel, pursuant to delegated authority.

Elizabeth M. Murphy
Secretary

1/ 17 C.F.R. § 201.360(d).

2/ L. Rex Andersen, CPA, Initial Decision Rel. No. 404 (Sept. 17, 2010), ___ SEC Docket ___.