

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Admin. Proc. File No. 3-17134

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In the Matter of :

TIMOTHY QUINTANILLA, CPA, :

Respondent. :
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**RESPONDENT TIMOTHY QUINTANILLA'S EMERGENCY PETITION TO
LIFT THE TEMPORARY SUSPENSION ISSUED BY THE UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

1. Introduction

On December 7, 2015, a Final Judgment was entered against Respondent Timothy Quintanilla, CPA in the matter of United States Securities and Exchange Commission v. Cole, et al., Case No. 1:12-cv-08167-RJS. This Final Judgment was entered after Respondent consented to judgment against him without admitting or denying the allegations of the Complaint. At the time the consent was provided, Respondent Quintanilla understood that the SEC would subsequently seek a permanent bar against Respondent from practicing before the Commission, but that Respondent would have time to wind up his public audit practice and would receive notice when the Commission initiated its permanent bar proceedings. Furthermore, Respondent Quintanilla was not advised that the Commission intended to issue an immediate temporary suspension once the permanent bar proceedings were commenced. Thus, Respondent's immediate temporary suspension upon service of the SEC's Order Instituting Public Administrative Proceedings and Imposing Temporary Suspension Pursuant to Rule 102(e)(3) of the Commission's Rules of Practice ("Order") was unanticipated and has directly impacted an unaudited review of

quarterly financial information of a registrant that was taking place prior to service of the Order. As a result, the issuer has not been able to file its unaudited quarterly report on Form 10-Q.

2. By This Petition, Respondent Quintanilla Requests That the Temporary Suspension Be Lifted

Under Rule 102(e)(3)(ii) of the SEC's Rules of Practice, "Any person temporarily suspended from appearing and practicing before the Commission in accordance with paragraph (e)(3)(1) of this rule may, within 30 days after service upon him or her of the order of temporary suspension, petition the Commission to lift the temporary suspension. If no petition has been received by the Commission within 30 days after service of the order, the suspension shall become permanent." Under Rule 102(e)(3)(iv), the burden shall be on the petitioner to show cause why he or she should not be temporarily disqualified.

Respondent Quintanilla does not dispute that, under the SEC's Rules of Practice, the Commission has the authority to issue a temporary suspension against him under Rule 102(e)(3)(i)(A). However, Respondent was not made aware of the Commission's intent to impose such a sanction at the time Respondent negotiated a settlement with

the SEC concerning the underlying District Court litigation. After consenting to the Final Judgment, Respondent notified his clients and advised them that they would need to transition to other independent registered auditors. Had Respondent known during these settlement discussions that the Commission intended to impose an immediate, unilateral suspension of his practice, Respondent would have requested that his clients quickly expedite that transition to avoid the present circumstances from occurring.

To be clear, Respondent does not intend to oppose the Order, nor does Respondent intend to contest the findings in the underlying claim. However, given the recent immediate suspension, Respondent is compelled to file this Petition in order to lift the temporary stay so that Respondent's issuer client can file their quarterly report on Form 10-Q which work Respondent began performing prior to receiving the Order. Throughout the underlying District Court lawsuit, and particularly during settlement negotiations, Respondent has been cooperative with the SEC in their investigation, including the SEC's investigation before filing of the underlying lawsuit, as well as the SEC's pursuit of default proceedings against defendants Linden Boyne and Lee Cole.

Respondent respectfully requests that the Commission provide a limited waiver of this suspension, so that Respondent's final client can file their quarterly report without further delay. Respondent will then immediately withdraw as the auditor of record, and the SEC can then issue its permanent bar which was agreed to during settlement discussions.

3. Conclusion

Accordingly, Respondent requests that the temporary suspension imposed be lifted for a period of 30 days, and at the conclusion of that period the Commission may enter a permanent bar against Respondent pursuant to the previously filed Order.

Dated: March 24, 2016

HORWITZ + ARMSTRONG ^{APC}

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CERTIFICATE OF WORD COUNT

This brief complies with the type-volume limitation of 17 CFR § 201.450(c) because this brief contains 919 words excluding the parts of the brief exempted by subdivision (c), as counted by the Microsoft Word® word-processing program used to generate this brief.

Dated: March 24, 2016



Matthew Henderson

CERTIFICATE OF SERVICE

I hereby certify that I caused to be served the foregoing
**RESPONDENT TIMOTHY QUINTANILLA'S PETITION TO LIFT THE
TEMPORARY SUSPENSION ISSUED BY THE UNITED STATES
SECURITIES AND EXCHANGE COMMISSION** on this 24th day of March,
2016, to the following parties by Fed Ex overnight mail:

United States Securities and Exchange Commission
Office of the Secretary
c/o Brent J. Fields
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Washington, DC 20549

Honorable Brenda P. Murray
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Securities and Exchange Commission
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An original and three copies of this brief will be sent via Fed Ex
overnight delivery to the Office of the Secretary of the SEC in
accordance with its Rules of Practice.



Matthew Henderson