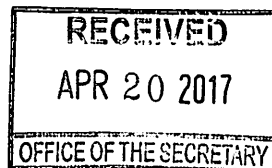


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April 19, 2017

VIA FEDERAL EXPRESS

Brent J. Fields
Secretary
Office of the Secretary
United States Securities and Exchange Commission
100 F. Street, N.E.
Washington, DC 20549-1106

Re: *In the Matter of S. Brent Farhang, CPA*, PCAOB File No. 105-2016-001 –
Application for Commission Review of Determination by the Public
Company Accounting Oversight Board

Dear Mr. Fields:

Pursuant to Section 19(d)(2) of the Exchange Act, 15 U.S.C. § 78s(d)(2), and Rule 440 of the Securities and Exchange Commission's ("Commission") Rules of Practice, S. Brent Farhang, through undersigned counsel hereby applies for Commission review of the Final Decision and Order Imposing Sanctions ("Decision") issued by the Public Company Accounting Oversight Board ("PCAOB" or "Board") on March 16, 2017 in the above-referenced action. The Board imposed a censure, a bar from association with a registered accounting firm, and \$50,000 civil money penalty for alleged noncooperation. The Board erred in its Decision as summarized below, and accordingly, the Commission should reverse the Decision and dismiss the proceedings against Mr. Farhang with prejudice.

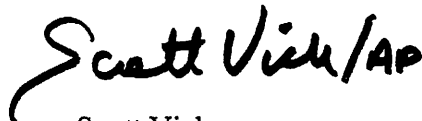
Please find enclosed three copies of this Application for Commission Review, as well as the Notice of Appearance required by Rule 102 of the Commission's Rules of Practice, stating, among other things, where the applicant can be served. We have caused copies of the foregoing to be sent by electronic mail to the Secretary of the Public Company Accounting Oversight Board pursuant to Rule 440(b).

Statement of Alleged Errors

1. Under the principles of statutory construction, an advance, written, blanket “consent” to cooperate (under Section 102(b)(3)) is implicitly required, at the very least, as a necessary precondition to the Board’s power to discipline Mr. Farhang for noncooperation under Section 105(b)(3).¹ Because Mr. Farhang never consented to cooperate, the Board does not have the authority to impose noncooperation sanctions against him.
2. The Board seeks to sanction Mr. Farhang for noncooperation based on the Act’s unconstitutional statutory provisions and corresponding PCAOB processes that deprived Mr. Farhang of his constitutional due process protections. Among other things: (a) the Act unconstitutionally conditioned Mr. Farhang’s right to associate with registered accounting firms upon a waiver of his due process rights (unconstitutional conditions); (b) the Act’s mandatory cooperation provisions and associated penalties are unconstitutional because in the face of the power to impose ruinous financial penalties and other sanctions, the Board’s investigative and disciplinary process deprives respondents of their full due process rights.
3. The Board did not have the authority to impose civil money penalties on Mr. Farhang, and the Board abused its discretion (and otherwise committed error) in imposing a \$50,000 civil money penalty in the face of evidence (accepted by the Chief Hearing Officer) that Mr. Farhang had no ability to pay.

Accordingly, the Commission should reverse the Board’s Decision and dismiss this proceeding with prejudice.

Respectfully submitted,



Scott Vick
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800 West Sixth Street, Suite 1220
Los Angeles, CA 90017

Enclosures

CC: Phoebe W. Brown (*via email w/ enclosures*)

¹ All references to “Section 102(b)(3)” or “Section 105(b)(3)” are to the Sarbanes-Oxley Act, 15 U.S.C. § 7212(b)(3) and 15 U.S.C. § 7215(b)(3), respectively. The Sarbanes-Oxley Act shall be referred to herein as the “Act.”