

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Rel. No. 60346 / July 20, 2009

ACCOUNTING AND AUDITING ENFORCEMENT
Rel. No. 3017 / July 20, 2009

Admin. Proc. File No. 3-12208

In the Matter of

KEVIN HALL, CPA
and
ROSEMARY MEYER, CPA

ORDER GRANTING PARTIAL PROTECTIVE ORDER

On May 8, 2008, Kevin Hall, CPA, and Rosemary Meyer, CPA submitted a joint motion seeking a protective order under Rule of Practice 322,¹ limiting disclosure of: an accompanying memorandum, portions of Respondents' briefs addressing the investigation leading to the institution of this proceeding, and the Division of Enforcement's response to such portions of the Respondents' briefs (collectively, the "Covered Arguments"). Under Rule 322, any party "may file a motion requesting a protective order to limit from disclosure to other parties or to the public documents or testimony that contain confidential information."² "A motion for a protective order shall be granted only upon a finding that the harm resulting from disclosure would outweigh the benefits of disclosure."³ The Commission's staff has not opposed the Respondents' request for a protective order.

The Commission recognizes that the Covered Arguments contain sensitive information. At this stage in the proceeding, we believe that the harm resulting from complete disclosure outweighs the benefits. However, we have determined that disclosure of certain information included in Covered Arguments now filed with us may be necessary to the resolution of the issues before the Commission.

¹ 17 C.F.R. § 201.322.

² 17 C.F.R. § 201.322(a).

³ 17 C.F.R. § 201.322(b).

Accordingly, IT IS ORDERED that:

1. Except as otherwise provided in this Order, the Covered Arguments shall be disclosed only to the parties to this action, their counsel, the Commission, any staff advising the Commission in its deliberative processes with respect to this proceeding, and in the event of an appeal of the Commission's determination, any staff acting for the Commission in connection with that appeal.

2. All persons who receive access to the Covered Arguments or the information contained in the Covered Arguments shall keep them confidential and, except as provided in this Order, shall not divulge the Covered Arguments or such information to any person.

3. No person to whom the Covered Arguments or information covered by this Order is disclosed shall make any copies or otherwise use such Covered Arguments or information, except in connection with this proceeding or any appeal thereof.

4. The Office of the Secretary shall place the briefs containing the Covered Arguments in sealed envelopes or other sealed containers marked with the title of this action, identifying each document, and marked "CONFIDENTIAL."

5. The requirements of sealing and confidentiality shall not apply to any reference to the existence of the Covered Arguments or to citation of particular information contained therein in testimony, oral argument, briefs, opinions, or in any other similar use directly connected with this action or any appeal thereof.

6. The Commission expressly reserves the authority to reach a different conclusion regarding the confidentiality of the Covered Arguments or information covered by this Order at any time before it determines the issues raised in the proceeding.

By the Commission.

Elizabeth M. Murphy
Secretary