

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934

Release No. 85559 / April 9, 2019

Admin. Proc. File No. 3-18967

In the Matter of
LBB & ASSOCIATES LTD., LLP,
and
CARLOS LOPEZ, CPA

ORDER REGARDING THE PREHEARING CONFERENCE

On January 14, 2019, we issued an order instituting administrative proceedings (“OIP”) pursuant to Section 4C of the Securities Exchange Act of 1934 and Rule 102(e)(1)(ii) of the Commission’s Rules of Practice against LBB & Associates Ltd., LLP, and Carlos Lopez, CPA (collectively, “Respondents”).¹ The OIP directed the parties to conduct a prehearing conference within (14) days of service of the Answer and, following the conference, to file a statement with the Office of the Secretary advising the Commission of any agreements reached at said conference.² If a prehearing conference was not held, the parties were ordered to file a statement advising the Commission of that fact and of the efforts made to meet and confer.³

Respondents filed an answer with the Commission on February 12, 2019. Subsequently, Respondents and the Division of Enforcement filed a joint motion for entry of a protective order on February 21, 2019, but did not reference a prehearing conference being held as directed in the OIP. The parties have filed no other papers regarding a prehearing conference.

Accordingly, IT IS ORDERED that by April 22, 2019, the parties shall file a statement with the Office of the Secretary advising the Commission of any agreements reached at the prehearing conference specified in the OIP. If a prehearing conference was not held, both parties shall file by that date a statement, jointly or separately, advising the Commission of that fact and of the efforts made to meet and confer. Pursuant to Rule of Practice 180(c), a party’s failure to file a brief or to comply with this order may result in the Commission’s determination of the

¹ Exchange Act Release No. 84983, 2019 WL 181553 (Jan. 14, 2019).

² *LBB & Assocs.*, 2019 WL 181553, at *8.

³ *Id.*

matter at issue against that party, a finding of waiver, dismissal of the proceeding, or such other sanction as the Commission finds appropriate.⁴

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

Vanessa A. Countryman
Acting Secretary

⁴ 17 C.F.R. § 201.180(c).