

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Rel. No. 51660 / May 5, 2005

ACCOUNTING AND AUDITING ENFORCEMENT
Rel. No. 2245

Admin. Proc. File No. 3-10509

In the Matter of
JAMES THOMAS MCCURDY, CPA

ORDER SETTING DATE OF SANCTION

On February 4, 2004, we issued an order denying James Thomas McCurdy the privilege of appearing or practicing before the Commission as an accountant for one year. 1/ The effectiveness of our order was staying pending the determination of McCurdy's appeal to the United States Court of Appeals for the District of Columbia Circuit. On February 8, 2005, the Court affirmed our decision. 2/ The Court has issued its mandate, and we must now set a date for the commencement of the one-year period.

Accordingly, IT IS ORDERED that James Thomas McCurdy be, and he hereby is, denied the privilege of appearing or practicing before the Commission as an accountant for a period of one year, effective at the opening of business on May 19, 2005.

By the Commission.

Jonathan G. Katz
Secretary

1/ James Thomas McCurdy, CPA, Securities Exchange Act Rel. No. 49182, 82 SEC Docket 271.

2/ McCurdy v. SEC, 396 F.3d 1258.