

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 53170 / January 24, 2006

ADMINISTRATIVE PROCEEDING
File No. 3-11377

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|---------------------------|---|--|
| In the Matter of | : | |
| | : | |
| | : | ORDER GRANTING |
| GRANT THORNTON LLP, | : | ADMINISTRATOR'S MOTION |
| DOEREN MAYHEW & CO. P.C., | : | FOR ADDITIONAL TIME TO |
| PETER M. BEHRENS, CPA | : | COMPLETE THE TASKS |
| MARVIN J. MORRIS, CPA and | : | IDENTIFIED IN PARAGRAPHS |
| BENEDICT P. RYBICKI, CPA, | : | 8(g) AND 8(h) OF THE DISTRIBUTION |
| | : | PLAN |
| Respondents. | : | |
| | : | |

On January 19, 2006, James L. Kopecky, Esq., the Administrator appointed in this matter, filed a motion requesting that the Commission extend the time until May 31, 2006 to complete the tasks identified in Paragraphs 8(g) and 8(h) of the Distribution Plan in this matter.

In his motion, Mr. Kopecky noted that he was still attempting to locate some potential claimants. Mr. Kopecky further noted that he was still attempting to obtain additional information from persons who had made claims to determine the merit of those claims.

For good cause shown, IT IS HEREBY ORDERED that the Administrator's motion requesting an extension until May 31, 2006 to complete the tasks identified in Paragraphs 8(g) and 8(h) of the Distribution Plan is granted.

For the Commission, by its Secretary, pursuant to delegated authority.

Nancy M. Morris
Secretary