


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
May 11, 2007

In the Matter of :
:
KEVIN HALL, CPA, and : PREHEARING ORDER
ROSEMARY MEYER, CPA :

The hearing in this proceeding is currently scheduled to commence on June 4, 2007. A prehearing conference was held today. Robert W. Pommer, III, Matthew B. Greiner, and Michael H. Semler, Esqs., appeared on behalf of the Division of Enforcement and Office of Chief Accountant (Division); David A. Becker, Peter W. Devereaux, and Jamie L. Wine, Esqs., of Latham & Watkins, LLP, appeared on behalf of Respondent Kevin Hall; and Gary F. Bendinger, Wesley D. Felix, and Yolanda Hawkins, Esqs., of Howrey, LLP, appeared on behalf of Respondent Rosemary Meyer.

The parties recently discovered that the Division's production of documents in compliance with 17 C.F.R. § 201.230 had inadvertently failed to include a hard drive containing approximately 500,000 documents, amounting to three to five million pages. The hard drive was delivered to Respondents' counsel on May 3, 2007; eighty CDs containing a voluminous number of documents were also produced recently.¹ Respondents' counsel, using the efforts of approximately thirty attorneys, have been reviewing these items and estimate that it will take six to eight weeks to review and assess the new material, which they have already found to contain significant relevant documents. Consistent with 17 C.F.R. §§ 201.161, .360(a)(2), the June 4 hearing will be postponed to commence July 9. The deadline for motions and for Respondents' witness and exhibit lists, expert report[s], and prehearing briefs was set at June 25. Motions that are filed on June 25 will have a truncated schedule for responsive pleadings: June 28 for oppositions, and July 2 for replies. If needed, a prehearing conference will be held on July 6 at 10:00 a.m. EDT.

IT IS SO ORDERED.


Carol Fox Foelak
Administrative Law Judge

¹ The parties advised that today the Division sent Respondents a letter certifying the completeness of its document production.