ALJ

ADMINISTRATIVE PROCEEDING
FILE NO. 3-11724

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
January 6, 2005

SECURITIES & EXCHANGE COMMISSION
MAILED FOR SERVICE

In the Matter of	:	
	:	ORDER
NEUROTECH DEVELOPMENT CORPORATION	:	
	:	
	:	
	:	

At the hearing in this matter on December 9, 2004, I granted the parties permission to submit late-filed exhibits (Transcript pages 68-70). The Division of Enforcement has submitted seven late-filed exhibits. Respondent Neurotech Development Corporation (Neurotech) has submitted one late-filed exhibit. IT IS ORDERED THAT these late-filed exhibits are accepted into the record.

At the hearing, Neurotech presented testimony from a certified public accountant who has been engaged to audit and certify Neurotech's overdue periodic reports. I have heard nothing from Neurotech about the certified public accountant's progress over the past four weeks. Accordingly, IT IS FURTHER ORDERED THAT, on or before January 18, 2005, the due date for the parties' optional reply briefs, Neurotech must file and serve a supplemental statement from the certified public accountant. Such a statement, which may be in the form of a letter from the certified public accountant, must discuss the progress he has made between December 9, 2004, and the date of his supplemental statement, and must identify the expected date that the overdue periodic reports will be filed in proper form with the Securities and Exchange Commission.

JKelly

James T. Kelly
Administrative Law Judge