

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Rel. No. 52607 / October 14, 2005

ACCOUNTING AND AUDITING ENFORCEMENT
Rel. No. 2336 / October 14, 2005

Admin. Proc. File No. 3-11748

<p>In the Matter of</p> <p>KENNETH L. RUBIN, CPA</p> <p>and</p> <p>MICHAEL W. LEWIS, CPA</p>

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petitions have been filed with respect to Kenneth L. Rubin, CPA and Michael W. Lewis, CPA and Commission has not chosen to review the decision as to them on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(e) of the Commission's Rules of Practice, that the initial decision of the administrative law judge */ has become the final decision of the Commission with respect to Kenneth L. Rubin, CPA and Michael W. Lewis, CPA. The orders contained in that decision with respect to them are hereby declared effective.

*/ Kenneth L. Rubin, CPA and Michael W. Lewis, CPA, Initial Decision Rel. No. 295 (Sept. 8, 2005), ___ SEC Docket___.

The order contained in the decision temporarily denied Rubin and Lewis the privilege of appearing or practicing before the Commission as accountants for three years.

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

Jonathan G. Katz
Secretary