

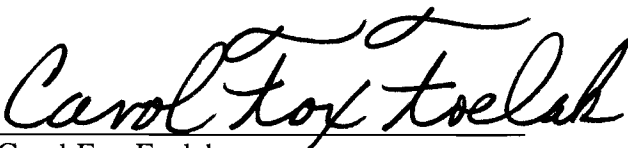
ADMINISTRATIVE PROCEEDING
FILE NO. 3-12208

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
June 1, 2007

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

The hearing in this proceeding is scheduled to commence on July 9, 2007. Under consideration are Respondents' May 29 letter requesting a two-month postponement and the Division of Enforcement's (Division) May 30 response. Respondents question the completeness of the Division's document production pursuant to 17 C.F.R. § 201.230, stating that they have just discovered that the Division had failed to produce thirty hard drive images of hard drives of certain U.S. Food Service and Royal Ahold personnel and that the two-month delay is necessary to obtain and analyze the contents of the hard drive images. However, an April 5, 2006, letter from Division staff to Respondents' counsels lists and identifies by name the hard drive images at issue.¹ The letter advises that the material requires 450 gigabytes (GB) of storage space, but according to the Division, it was not until May 22, 2007, that Respondents furnished two 500 GB capacity external hard drives with instructions to copy the images at issue in two batches.² Respondents' failure to provide external hard drives with sufficient capacity to copy the hard drive images until close to the hearing date cannot be the basis for postponing it, particularly in light of the deadlines imposed by 17 C.F.R. § 201.360(a)(2). In view of the disposition herein, the prehearing conference requested by Respondents is unnecessary.

IT IS SO ORDERED.



Carol Fox Foelak
Administrative Law Judge

¹ The proceeding was stayed between April 17, 2006, and April 18, 2007, pursuant to 17 C.F.R. § 201.210(c), during the pendency of a criminal prosecution, but the Division's investigative file was available to Respondents during the stay.

² As the parties recognize, the Division made available for inspection and copying material it obtained in connection with the investigation leading to its recommendation to institute proceedings, and Respondents selected material that they wanted copied, including on electronic media, such as hard drives. Respondents reference a July 2006 production made on a thirty-five GB hard drive, but this cannot be confused with a production requiring a 450 GB capacity.