

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 55149 / January 23, 2007**

**ACCOUNTING AND AUDITING ENFORCEMENT**  
**Release No. 2545 / January 23, 2007**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-12544**

**In the Matter of**

**SUZANNE BROWN, CPA**

**Respondent.**

**ORDER INSTITUTING ADMINISTRATIVE  
PROCEEDINGS PURSUANT TO RULE 102(e)  
OF THE COMMISSION'S RULES OF  
PRACTICE, MAKING FINDINGS, AND  
IMPOSING REMEDIAL SANCTIONS**

**I.**

The Securities and Exchange Commission ("Commission") deems it appropriate and in the public interest that public administrative proceedings be, and hereby are, instituted against Suzanne Brown, CPA ("Respondent" or "Brown") pursuant to Rule 102(e)(3)(i) of the Commission's Rules of Practice.<sup>1</sup>

**II.**

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement (the "Offer") which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission's jurisdiction over her and the subject matter of these proceedings, and the findings contained in Section III.4 below, which are admitted, Respondent

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<sup>1</sup> Rule 102(e)(3)(i) provides, in relevant part, that:

The Commission, with due regard to the public interest and without preliminary hearing, may, by order, . . . suspend from appearing or practicing before it any . . . accountant . . . who has been by name . . . permanently enjoined by any court of competent jurisdiction, by reason of his or her misconduct in an action brought by the Commission, from violating or aiding and abetting the violation of any provision of the Federal securities laws or of the rules and regulations thereunder.

consents to the entry of this Order Instituting Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions ("Order"), as set forth below.

### III.

On the basis of this Order and Respondent's Offer, the Commission finds that:

1. Suzanne Brown, age 40, is and has been a certified public accountant licensed to practice in the State of Pennsylvania. She served as Corporate Controller of U.S. Foodservice, Inc. ("USF") in its Columbia, Maryland headquarters. Brown joined USF in July 1998, and served as an Assistant Controller until her promotion to Controller in late 2001.

2. Royal Ahold (Koninklijke Ahold N.V.) ("Ahold") is a publicly-held company organized in the Netherlands with securities registered with the Commission pursuant to Section 12(b) of the Securities Exchange Act of 1934 ("Exchange Act"). Ahold's common stock trades in the United States on the New York Stock Exchange under the symbol AHO as evidenced by American Depositary Receipts.

3. USF, a foodservice and distribution company with headquarters in Columbia, Maryland, is a wholly-owned subsidiary of Ahold.

4. On January 11, 2007, a final judgment was entered against Brown, permanently enjoining her from future violations of Sections 10(b) and 13(b)(5) of the Exchange Act and Rules 10b-5 and 13b2-1 thereunder, and aiding and abetting violations of Sections 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act and Rules 12b-20, 13a-1 and 13b2-2 thereunder, in the civil action entitled Securities and Exchange Commission v. Suzanne Brown, Civil Action Number 07-0038, in the United States District Court for the District of Columbia. Brown was also ordered to pay a \$100,000 civil penalty.

5. The Commission's complaint alleged, among other things, that Brown and executives of USF engaged in a large-scale fraud that, for fiscal years 2001 and 2002, materially overstated income by approximately \$700 million in Commission filings and other public announcements. The Complaint further alleged that Brown, in conjunction with USF executives, made or directed others to make entries, including releases of reserves and accruals, in USF's books and records that she knew, or was reckless in not knowing, were false, without basis in fact, and did not comply with Generally Accepted Accounting Principles. The Complaint also alleged that Brown, in conjunction with USF executives, provided Ahold's independent auditors with false and/or misleading information in connection with their reviews and audit of USF's financial statements.

#### IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanctions agreed to in Respondent Brown's Offer.

Accordingly, it is hereby ORDERED, effective immediately, that:

A. Brown is suspended from appearing or practicing before the Commission as an accountant.

B. After five (5) years from the date of this Order, Respondent may request that the Commission consider her reinstatement by submitting an application (attention: Office of the Chief Accountant) to resume appearing or practicing before the Commission as:

1. a preparer or reviewer, or a person responsible for the preparation or review, of any public company's financial statements that are filed with the Commission. Such an application must satisfy the Commission that Respondent's work in her practice before the Commission will be reviewed either by the independent audit committee of the public company for which she works or in some other acceptable manner, as long as she practices before the Commission in this capacity; and/or

2. an independent accountant. Such an application must satisfy the Commission that:

(a) Respondent, or the public accounting firm with which she is associated, is registered with the Public Company Accounting Oversight Board ("Board") in accordance with the Sarbanes-Oxley Act of 2002, and such registration continues to be effective;

(b) Respondent, or the registered public accounting firm with which she is associated, has been inspected by the Board and that inspection did not identify any criticisms of or potential defects in the Respondent's or the firm's quality control system that would indicate that the Respondent will not receive appropriate supervision; and

(c) Respondent has resolved all disciplinary issues with the Board, and has complied with all terms and conditions of any sanctions imposed by the Board (other than reinstatement by the Commission); and

(d) Respondent acknowledges her responsibility, as long as Respondent appears or practices before the Commission as an independent accountant, to comply with all requirements of the Commission and the Board, including, but not limited to, all requirements relating to registration, inspections, concurring partner reviews and quality control standards.

C. The Commission will consider an application by Respondent to resume appearing or practicing before the Commission provided that her state CPA license is current and she has resolved all other disciplinary issues with the applicable state boards of accountancy. However, if state licensure is dependent on reinstatement by the Commission, the Commission will

consider an application on its other merits. The Commission's review may include consideration of, in addition to the matters referenced above, any other matters relating to Respondent's character, integrity, professional conduct, or qualifications to appear or practice before the Commission.

By the Commission.

Nancy M. Morris  
Secretary