

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Rel. No. 65581 / October 18, 2011

Admin. Proc. File No. 3-14370

In the Matter of the Application of

DAVIS ACCOUNTING GROUP, P.C. and
EDWIN R. DAVIS, JR., CPA
P.O. Box 461388
Leeds, Utah 84746

For Review of Disciplinary Action Taken by

PCAOB

ORDER DISMISSING
REVIEW APPLICATION
AND LIFTING STAY

Edwin R. Davis, Jr. and Davis Accounting Group, P.C. ("Applicants"), filed an application pursuant to Section 107(c) of the Sarbanes-Oxley Act of 2002¹ for review of disciplinary action taken by the Public Company Accounting Oversight Board ("Board" or "PCAOB"). The Board found that Applicants refused to cooperate with an investigation by the Board's Division of Enforcement and Investigations for which sanctions were warranted under Sarbanes-Oxley Act Section 105(b)(3) and Board Rule 5300(b).² The Board barred Davis from associating with any registered public accounting firm, imposed on him a \$75,000 civil money penalty, and permanently revoked the Firm's registration.

On June 3, 2011, the Commission issued a briefing schedule order stating that a brief in support of the application for review was due on August 3, 2011. The order further stated that, pursuant to Commission Rule of Practice 180(c),³ "failure to file a brief in support of the application may result in dismissal of this review proceeding."

¹ 15 U.S.C. § 7217(c).

² 15 U.S.C. § 7215(b)(3), Rule 5300(b) *available at* http://pcaobus.org/Rules/PCAOBRules/Pages/Section_5.aspx#rule5300.

³ 17 C.F.R. § 201.180(c).

Subsequently, Applicants' counsel filed a notice of withdrawal as counsel. Davis entered his appearance on behalf of Applicants and sought three extensions of time to file a brief in support of the application. The Commission granted the first two motions and denied the third.

On September 23, 2011, the PCAOB filed a motion requesting that the Commission, "pursuant to Rule 180(c) of the Rules of Practice, decide this matter against Applicants or dismiss the case." Applicants have not responded to the PCAOB's motion, nor have they filed any brief in support of their review application. Under the circumstances, it appears appropriate to dismiss Applicants' appeal.

When Davis and the firm filed an application for review with the Commission, the disciplinary action taken by the Board was automatically stayed pursuant to Sarbanes-Oxley Act Section 105(e).⁴ On June 14, 2011, following the filing by the PCAOB of a motion to terminate the stay, the Commission lifted the stay as to the bar and registration revocation but not as to the civil money penalty. In light of the dismissal of Applicants' appeal, it also is appropriate to lift the stay of the penalty.

Accordingly, it is ORDERED that the application for review filed by Edwin R. Davis, Jr. and Davis Accounting Group, P.C. be, and it hereby is, dismissed; and it is further

ORDERED that the stay of the penalty be, and it hereby is, lifted.

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

Elizabeth M. Murphy
Secretary

⁴ 15 U.S.C. § 7215(e).