## UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 61827 / April 1, 2010

ACCOUNTING AND AUDITING ENFORCEMENT Release No. 3123 / April 1, 2010

ADMINISTRATIVE PROCEEDING File No. 3-13840

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In the Matter of

J. MICHAEL BROULLIRE : (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 J. Michael Broullire ("Respondent" or "Broullire") pursuant to Rule 102(e)(3)(i) of the Commission's Rules of Practice.<sup>1</sup>

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.

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

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 him and the subject matter of these proceedings, and the findings contained in Section III below, which are admitted, Respondent 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. Broullire, age 56, is and has been a certified public accountant licensed to practice in the State of Maryland. During the relevant period, 2003-2006, Broullire practiced accounting with a small accounting firm in Maryland and then with his own accounting business.
- 2. TVI Corporation is a Maryland corporation headquartered in Glenn Dale, Maryland. TVI's business includes selling emergency response equipment to the government and other purchasers. During the relevant period, TVI's common stock was registered with the Commission pursuant to Section 12(g) of the Securities Exchange Act of 1934 ("Exchange Act"). After July 2006, TVI's stock was registered with the Commission pursuant to Section 12(b) and traded on the NASDAQ SmallCap Market under the symbol "TVIN," and then was registered pursuant to Section 12(g) and quoted on the Pink Sheets under the symbol "TVINQ.PK." In September 2009, TVI's stock registration was revoked.
- 3. On March 25, 2010, the Commission filed a complaint against Broullire in SEC v. Richard V. Priddy, et al. (Civil Action No. 1:10-cv-00739 (BEL)(D. Md.). On March 26, 2010, the court entered an order permanently enjoining Broullire, by consent, from aiding and abetting future violations of Sections 10(b) and 13(a) of the Exchange Act and Rules 10b-5, 12b-20, and 13a-1 thereunder.
- 4. The Commission's complaint alleged, among other things, that Broullire participated in fraudulent schemes with TVI's former President and CEO and former Executive Vice President by which they created two companies to purchase products and resell them to TVI at approximately a 100% or greater markup. The Complaint also alleged that TVI paid one of these companies a fictitious finder's fee in connection with a corporate acquisition. The Complaint alleged that these fraudulent schemes enriched Broullire and the former TVI executives and materially reduced the net income that TVI reported in its 2004 Form 10-KSB and 2006 Form 10-K.

IV.

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

Accordingly, it is hereby ORDERED, effective immediately, that Broullire is suspended from appearing or practicing before the Commission as an accountant.

By the Commission.

Elizabeth M. Murphy Secretary