

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 99935 / April 10, 2024

Admin. Proc. File No. 3-21841

In the Matter of the Application of
AHMED MOHIDIN, CPA, and GEORGE WEINBAUM, CPA
For Review of Action Taken by the
Public Company Accounting Oversight Board

ORDER GRANTING EXTENSION OF TIME

Ahmed Mohidin, CPA, and George Weinbaum, CPA (together, “Applicants”), each filed an application for review of action taken by the Public Company Accounting Oversight Board (“PCAOB”).¹ On March 1, 2024, the PCAOB moved to lift the stay on its disciplinary action against Applicants that was automatically imposed by the filing of those applications.²

On March 12, 2024, the Commission issued an order scheduling briefs on the applications for review.³ And on March 26, 2024, the Commission issued an order requesting additional briefs relating to the PCAOB’s stay motion.⁴ On April 8, 2024, Mohidin sent a letter to the Commission’s Office of the Secretary requesting clarification regarding whether the briefing schedule in the Commission’s March 26 order supersedes the schedule in the Commission’s order of March 12. Mohidin’s letter also states that the March 26 order was not sent to either of the Applicants.

On April 9, 2024, Weinbaum also sent a letter to the Office of the Secretary. Although much of that letter appears related to the merits of his application for review, Weinbaum also asks whether the deadline set for his opening brief on the application for review (currently

¹ 15 U.S.C. § 7217(c)(2).

² See 15 U.S.C. § 7215(e)(1); Rule of Practice 401(e)(1), 17 C.F.R. § 201.401(e)(1).

³ *Ahmed Mohidin, CPA*, Exchange Act Release No. 99714, 2024 WL 1091211 (Mar. 12, 2024).

⁴ *Ahmed Mohidin, CPA*, Exchange Act Release No. 99857, 2024 WL 1284562 (Mar. 26, 2024).

April 11, 2024) has been delayed by the Commission's order of March 26, 2024. Weinbaum further states that he learned about the March 26 order on March 31, 2024, while browsing the Commission's website, but also acknowledges that he received an email on March 27, 2024, providing notice of the filing.

With respect to Mohidin's assertion that Applicants did not receive the Commission's order dated March 26, 2024, records maintained by the Office of the Secretary reflect that on March 27, 2024, a copy of that order was emailed to Applicants at the email addresses provided on each of their applications for review (as well as to counsel for the PCAOB).⁵ The Secretary's records further reflect that on March 27, 2024, a copy of the order was mailed to each Applicant by certified mail addressed to the address provided on each of their applications for review.⁶ If the email addresses or mailing addresses included with Applicants' applications for review are no longer current, Applicants should provide updated contact information.⁷

As to Applicants' requests for clarification of the briefing schedule, nothing in the Commission's March 26 order changed or otherwise affected the schedule on the applications for review that was set forth in the Commission's March 12 order. But in light of the timing of the requests and our disposition of them, and because it does not appear that any party would be prejudiced thereby, we find good cause to provide the parties with an additional week for each of the briefs related to the applications for review.

IT IS ORDERED that Applicants' supporting briefs for their applications for review are due by April 18, 2024, the PCAOB's brief in opposition to each application is due by May 20, 2024, and each Applicant may file a reply brief by June 4, 2024.

⁵ See Rule of Practice 141(b), 17 C.F.R. § 201.141(b).

⁶ According to the United States Postal Service's website, delivery of the mailings was attempted on April 1 for Weinbaum (tracking number 7017 2400 0000 0838 1698) and April 3 for Mohidin (tracking number 7017 2400 0000 0838 1681), and that notice of the attempted delivery was left for each addressee but that neither addressee has attempted to reschedule delivery.

⁷ See Rule of Practice 102(d)(1), 17 C.F.R. § 201.102(d)(1) (directing individuals representing themselves to "file with the Commission, or otherwise state on the record, and keep current, a mailing address and email address at which any notice or other written communication required to be served upon him or her . . . may be sent").

The briefing schedule on the PCAOB's stay motion, as set forth in the March 26 order, remains unchanged. Specifically, the PCAOB was required to, and did, file an additional brief by April 9, 2024; Applicants must file opposition briefs to the stay motion by April 23, 2024; and the PCAOB may file any reply brief in support of its motion by April 30, 2024.

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

Vanessa A. Countryman
Secretary