in the Auditorium (L–002) at the Commission’s headquarters building, to hear oral argument in an appeal by the Respondents John J. Aesoph, CPA and Darren M. Bennett, CPA, and a cross-appeal by the Division of Enforcement, from an initial decision of an administrative law judge.

On June 27, 2014, the law judge found that Aesoph and Bennett engaged in “improper professional conduct” under Commission Rule of Practice 102(e) and Section 4C of the Securities Exchange Act of 1934, during their service as the engagement partner and senior manager of KPMG, LLP’s audit of the 2008 financial statements of TierOne Corporation, a holding company for TierOne Bank. The law judge suspended Aesoph from appearing or practicing before the Commission as an accountant for one year, and suspended Bennett from appearing or practicing before the Commission as an accountant for six months.

Respondents appealed the law judge’s findings of liability and the sanctions imposed; the Division cross-appealed the sanctions imposed. The issues likely to be considered at oral argument include, among other things, whether Respondents engaged in “improper professional conduct” as alleged and, if so, the extent to which they should be sanctioned. Also likely to be considered at oral argument is whether these administrative proceedings violate the U.S. Constitution.

For further information, please contact Brent J. Fields from the Office of the Secretary at (202) 551–5400.

Dated: July 5, 2016.

Lynn M. Powalski,
Deputy Secretary.

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center and 262,000 square feet of related ancillary development.

The FHWA along with WSCC are holding a public scoping meeting on July 20, 2016, from 5:30 p.m. to 7 p.m. at the Washington State Convention Center, 800 Convention Place, Room 206, Seattle, WA to solicit public comments regarding the scope of issues to be addressed in the NEPA EIS. The public will be notified by a flyer that will be mailed to interested agencies, organizations, and individuals affected by the project, as well as published in The Seattle Times and the Daily Journal of Commerce. In addition, notice of the EIS Scoping meeting will be posted at locations on the project site. The meeting will include a brief presentation followed by public comments.

Agencies, Tribes, and the public are encouraged to submit comments on the purpose and need and preliminary range of alternatives during the scoping period. Comments must be received by July 26, 2016, to be included in the formal scoping record. To ensure that the full range of issues related to this proposed action is addressed, and all the significant issues identified, comments and suggestions are invited from interested parties during the scoping period. Comments concerning this proposal will be accepted at the public meeting or can be sent by mail to: Lindsey Handel, Urban Area Engineer, Federal Highway Administration, 711 South Capitol Way, Suite 501, Olympia, WA 98501; telephone: (360) 753–9550; email: Lindsey.Handel@dot.gov.

(Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning (Catalog of Federal Domestic Assistance Lindsy.Handel@dot.gov.

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