

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

In the Matter of	:	
	:	
KEVIN HALL, CPA, and	:	INITIAL DECISION
ROSEMARY MEYER, CPA	:	January 15, 2008

APPEARANCES: Robert W. Pommer, III, Matthew B. Greiner, and H. Michael Semler
for the Division of Enforcement, Securities and Exchange Commission

Miles N. Ruthberg, Peter W. Devereaux, Jamie L. Wine,
William R. Baker, III, David A. Becker, and Kevin H. Metz of
Latham & Watkins, LLP, for Respondent Kevin Hall, CPA

Gary F. Bendinger, Wesley D. Felix, and Yolanda Hawkins-Bautista of
Howrey, LLP, for Respondent Rosemary Meyer, CPA

BEFORE: Carol Fox Foelak, Administrative Law Judge

SUMMARY

This Initial Decision clears CPAs Kevin Hall (Hall) and Rosemary Meyer (Meyer) of charges of improper professional conduct in their audit of the 1999 financial statements and interim review of the second quarter 2000 financial information of US Foodservice, Inc. (USF).

I. INTRODUCTION

A. Procedural Background

The Securities and Exchange Commission (Commission or SEC) initiated this proceeding on February 16, 2006, by an Order Instituting Proceedings (OIP). The proceeding was authorized pursuant to Rule 102(e) of the Commission's Rules of Practice, 17 C.F.R. § 201.102(e) (Rule 102(e)).

The undersigned held eleven days of hearings in Washington, D.C., on July 9 through 20 and October 5, 2007. The Division of Enforcement (Division) called ten witnesses from whom

Carol Fox Foelak
Administrative Law Judge