

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 94757 /April 19, 2022**

**ACCOUNTING AND AUDITING ENFORCEMENT**  
**Release No. 4295 / April 19, 2022**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-19914**

<hr/> <p><b>In the Matter of</b></p> <p><b>Brian Dee Matlock, CPA</b></p> <hr/>	<p style="text-align:center"><b>ORDER GRANTING APPLICATION FOR REINSTATEMENT TO APPEAR AND PRACTICE BEFORE THE COMMISSION AS AN ACCOUNTANT RESPONSIBLE FOR THE PREPARATION OR REVIEW OF FINANCIAL STATEMENTS REQUIRED TO BE FILED WITH THE COMMISSION (OTHER THAN AS A MEMBER OF AN AUDIT COMMITTEE AS THAT TERM IS DEFINED IN SECTION 3(a)(58) OF THE SECURITIES EXCHANGE ACT OF 1934) AND AS AN INDEPENDENT ACCOUNTANT</b></p>
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On August 13, 2020, the Commission issued an Order Instituting Public Administrative and Cease-and-Desist Proceedings Pursuant to Section 4C and 21C of the Securities Exchange Act of 1934 (“Exchange Act”) and Rule 102(e) of the Commission’s Rules of Practice, Making Findings, and Imposing Remedial Sanctions and a Cease-and Desist-Order (the “Suspension Order”) against Respondent Brian Dee Matlock, CPA (“Matlock”).<sup>1</sup> The Suspension Order suspended Matlock from appearing or practicing before the Commission as an accountant but permitted Matlock, after one year from the date of the Suspension Order and if certain conditions were met, to request that the Commission consider his reinstatement to resume appearing or practicing before the Commission as (1) a preparer or reviewer, or a person responsible for the preparation or review, of any public company’s financial statements that are filed with the Commission (other than as a member of an audit committee, as that term is defined in Section 3(a)(58) of the Exchange Act); (2) a preparer or reviewer, or a person responsible for the preparation or review, of any public company’s financial statements that are filed with the Commission as a member of an audit committee, as that term is defined in Section 3(a)(58) of the Exchange Act; or (3) an independent accountant.

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<sup>1</sup> See Accounting and Auditing Enforcement Release No. 4159, dated August 13, 2020.

This order is issued in response to Matlock’s application for reinstatement to appear and practice before the Commission as an accountant responsible for the preparation or review of financial statements required to be filed with the Commission (other than as a member of an audit committee) and as an independent accountant.

In the Suspension Order, the Commission found that Matlock had engaged in improper professional conduct while serving as the engagement partner for Rothstein, Kass & Company, P.C.’s (“RK”) audit of the financial statements of Breitling Energy Corporation, Inc. (“Breitling”) for the two-year period ended December 31, 2013. In addition, RK violated, and Matlock caused violations of, Section 10A(b)(1)(A)(i) of the Exchange Act, by failing to take appropriate steps in relation to potential illegal activity on the part of Breitling and its management. Finally, Matlock, by failing to comply with applicable audit standards, caused violations by RK of Rule 2-02(b)(1) of Regulation S-X.

Rule 102(e)(5) of the Commission’s Rules of Practice governs applications for reinstatement, and provides that the Commission may reinstate the privilege to appear and practice before the Commission “for good cause shown.”<sup>2</sup> This “good cause” determination is necessarily highly fact specific.

Matlock has shown good cause for reinstatement and has met all of the conditions set forth in the original order to be reinstated to appear and practice before the Commission as an accountant responsible for the preparation or review of financial statements required to be filed with the Commission (other than as a member of an audit committee) and as an independent accountant. In his capacity as an independent accountant, Matlock has stated that he will comply with all requirements of the Commission and the Public Company Accounting Oversight Board (“PCAOB”), including, but not limited to all requirements relating to registration, inspections, concurring partner reviews and quality control standards. In his capacity as a preparer or reviewer, or as a person responsible for the preparation or review, of financial statements of a public company to be filed with the Commission (other than as a member of an audit committee), Matlock attests that he will have his work reviewed by the independent audit committee of any company for which he works, or in some other manner acceptable to the Commission, while practicing before the Commission in this capacity.

Matlock is not, at this time, seeking to appear or practice before the Commission as a preparer or reviewer, or a person responsible for the preparation or review, of any public company’s financial statements that are filed with the Commission as a member of an audit committee. If, in the future, he should wish to resume appearing and practicing before the Commission in such a capacity, he will be required to submit an application to the Commission showing that he has complied and will comply with the terms of the original suspension order in this regard.

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<sup>2</sup> Rule 102(e)(5)(i) provides:

An application for reinstatement of a person permanently suspended or disqualified under paragraph (e)(1) or (e)(3) of this rule may be made at any time, and the applicant may, in the Commission’s discretion, be afforded a hearing; however, the suspension or disqualification shall continue unless and until the applicant has been reinstated by the Commission for good cause shown. 17 C.F.R. § 201.102(e)(5)(i).

On the basis of the information supplied, representations made, and undertakings agreed to by Matlock, it appears that he has complied with the terms of the Suspension Order. No information has come to the attention of the Commission relating to his character, integrity, professional conduct, or qualifications to practice before the Commission that would be a basis for adverse action against him pursuant to Rule 102(e) of the Commission's Rules of Practice. In addition, Matlock has undertaken to have his work reviewed by the independent audit committee of any company for which he works, or in some other manner acceptable to the Commission, in his practice before the Commission as a preparer or reviewer of financial statements required to be filed with the Commission, and has undertaken to comply with all requirements of the Commission and the PCAOB, including, but not limited to, all requirements relating to registration, inspections, concurring partner reviews and quality control standards, in his practice before the Commission as an independent accountant. As a result, Matlock has shown good cause for reinstatement. Therefore, it is accordingly,

ORDERED pursuant to Rule 102(e)(5)(i) of the Commission's Rules of Practice that Brian Dee Matlock, CPA is hereby reinstated to appear and practice before the Commission as an accountant responsible for the preparation or review of financial statements required to be filed with the Commission (other than as a member of an audit committee) and as an independent accountant.

By the Commission.

Vanessa A. Countryman  
Secretary