
ORDER GRANTING PETITION TO
TERMINATE BAR AND CONSENTING TO
ASSOCIATION WITH A REGISTERED
PUBLIC ACCOUNTING FIRM

In the Matter of John J. Samyn, CPA

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) PCAOB Release No. 105-2016-031
) (Corrected Copy)
) November 17, 2016
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On July 9, 2015, the Public Company Accounting Oversight Board ("Board" or "PCAOB") issued an order instituting disciplinary proceedings, making findings and imposing sanctions that barred John J. Samyn, CPA ("Samyn") from being an associated person of a registered public accounting firm.¹ Samyn was permitted, pursuant to the order, to petition for Board consent to associate with a registered public accounting firm after one year from the date of the order. Samyn has filed a petition to terminate the bar and for Board consent to associate with Samyn & Martin, LLC, a public accounting firm registered with the Board pursuant to Section 102 of the Sarbanes-Oxley Act of 2002, as amended, and PCAOB Rules. By this Order, the Board is granting Samyn's petition.

In the order imposing sanctions against Samyn, the Board found that Samyn & Martin, LLP, a registered public accounting firm, violated PCAOB rules and standards, as well as Section 10A(g) of the Securities Exchange Act of 1934 ("Exchange Act"), and Exchange Act Rule 10A-2 concerning auditor independence in connection with the audits of two issuers, and that Samyn, a partner of the Firm, directly and substantially contributed to the Firm's violations with respect to one of the issuers. Samyn consented to the entry of the Order without admitting or denying the findings in it, except as to Board's jurisdiction over him and the subject matter of the proceedings, which he admitted.

PCAOB Rule 5302(b) governs petitions to terminate a bar from being an associated person of a registered public accounting firm. Such petitions must be

¹ *In the Matter of Samyn & Martin, LLC, and John J. Samyn, CPA*, PCAOB Rel. No. 105-2015-012 (July 9, 2015).

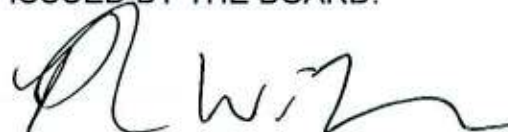
supported by an affidavit addressing certain factors and include certain exhibits as specified in PCAOB Rule 5302(b)(2). PCAOB Rule 5302(b)(3) requires the petitioner to make a showing satisfactory for the Board to be able to determine that the proposed association would be consistent with the public interest. Such a determination depends on the petitioner's specific facts and circumstances.

On the basis of the information supplied and representations made relating to factors identified in PCAOB Rule 5302(b)(4), it appears that Samyn has met the requirements of PCAOB Rule 5302(b) and that he has complied with the July 9, 2015, order barring him from being an associated person of a registered public accounting firm. Moreover, nothing has come to the Board's attention that would be a basis for an adverse decision on Samyn's petition.

In view of the foregoing, the Board determines that the proposed association would be consistent with the public interest. Accordingly, it is hereby ORDERED that:

- A. The Board consents to John J. Samyn, CPA's association with Samyn & Martin, LLC, a registered public accounting firm; and
- B. The bar against John J. Samyn, CPA from being an associated person of a registered public accounting firm is hereby terminated.

ISSUED BY THE BOARD.



Phoebe W. Brown
Secretary

November 17, 2016