

ORDER

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 Stevenson and Hufford have met the requirements of PCAOB Rule 5302(b) and that they have complied with the December 19, 2017, order barring them from being associated persons of a registered public accounting firm. Moreover, nothing has come to the Board's attention that would be a basis for adverse decisions on Stevenson's and Hufford's petitions.

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 Raydell Stevenson, CPA's, and Wesley H. Hufford, CPA's, association with Stevenson & Co. CPAs LLC, a registered public accounting firm;
- B. The bars against Raydell Stevenson, CPA, and Wesley H. Hufford, CPA, from being associated persons of a registered public accounting firm are hereby terminated;
- C. Raydell Stevenson, CPA, and Wesley H. Hufford, CPA, each separately agrees that, for a period of one year from the date the Board grants the petition to terminate his bar, he undertakes:
 - i. To be supervised for all work performed that is subject to the Board's jurisdiction, as set forth in Title I of the Sarbanes-Oxley Act of 2002, as amended;
 - ii. that his supervisor will be Robert Milner, CPA, shareholder of Accell Audit and Compliance, P.A.;
 - iii. that he will provide his supervisor with a copy of the Board order granting the petition to terminate his bar; and
 - iv. that he will certify in writing to the Director of the Division of Enforcement and Investigations, Public Company Accounting Oversight Board, 1666 K Street, N.W., Washington D.C. 20006, his compliance with the above undertakings. The certification shall identify the undertakings, provide written evidence of compliance in the form of a narrative, and be supported by exhibits sufficient to demonstrate compliance. Stevenson and Hufford shall submit such certification within thirty (30) days of the close of the one year period from the date the Board grants their petitions to terminate their bars. During and after such one year

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period, Stevenson and Hufford shall also submit such additional evidence of and information concerning their compliance as the staff of the Division of Enforcement and Investigations may reasonably request.

ISSUED BY THE BOARD.

A handwritten signature in blue ink, appearing to read 'PWB', with a long horizontal flourish extending to the right.

Phoebe W. Brown
Secretary

June 10, 2020