
In re Registration Application
of Schuhalter Coughlin & Suozzo PC

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PCAOB Release No. 2004-011
October 14, 2004

ORDER MAKING FINDINGS AND DISAPPROVING REGISTRATION APPLICATION

I.

On February 20, 2004, the Public Company Accounting Oversight Board ("PCAOB" or "Board"), pursuant to PCAOB Rule 2106(b)(2)(ii), issued a Notice of Hearing on the Registration Application of Schuhalter Coughlin & Suozzo ("Applicant"). The Notice of Hearing afforded Applicant an opportunity for a hearing under PCAOB Rule 5500 to determine whether to approve or disapprove Applicant's application for registration with the Board. The Board received from Applicant a timely Request for a Hearing on the Registration Application.

II.

Pursuant to PCAOB Rule 5205, Applicant has submitted an Offer of Settlement that the Board has determined to accept. Solely for the purpose of this proceeding and any other proceedings brought by or on behalf of the Board, or to which the Board is a party, and without admitting or denying the findings herein, Applicant consents to the entry of this Order Making Findings and Disapproving Registration Application as set forth below.

III.

On the basis of information obtained by the Board in connection with consideration of Applicant's registration application, the Board finds^{1/} that:

^{1/} The findings herein are made pursuant to Applicant's Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.

RELEASE

- A. Applicant is an accounting and auditing corporation headquartered in Raritan, New Jersey.
- B. Applicant issued an audit report dually dated December 15, 2003, and December 31, 2003, with respect to E-Content, Inc., which is an issuer as defined by the Sarbanes-Oxley Act of 2002 (the "Act") and the PCAOB Rules. On the date Applicant issued the audit report described above, Applicant was not registered with the Board. Accordingly, Applicant's issuance of the audit report violated Section 102(a) of the Act and PCAOB Rule 2100, both of which require that, effective October 22, 2003, any person that issues an audit report with respect to an issuer must be registered with the Board.
- C. At the time Applicant issued the audit report, Applicant was aware that it was required to register with the Board before issuing such a report, and was also aware that it was not registered.

IV.

In view of the foregoing, and to protect the interests of investors and further the public interest in the preparation of informative, accurate, and independent audit reports, it is hereby ORDERED:

That Applicant's application for registration with the Board is disapproved, provided, however, that with respect to any new application for registration submitted by Applicant after February 15, 2005, the Board will not issue a Notice of Hearing to determine whether to approve or disapprove such application based solely on the violation that is the subject of the findings contained in this Order.

ISSUED BY THE BOARD.

/s/

J. Gordon Seymour
Acting Secretary

October 14, 2004