

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 97818 / June 29, 2023**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-17582**

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<b>In the Matter of</b>	:	
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<b>Weatherford International PLC, f/k/a</b>	:	<b>ORDER EXTENDING TIME TO</b>
<b>Weatherford International LTD.,</b>	:	<b>ENTER AN ORDER APPROVING OR</b>
<b>James Hudgins, CPA, and Darryl</b>	:	<b>DISAPPROVING PLAN OF</b>
<b>Kitay, CPA</b>	:	<b>DISTRIBUTION</b>
	:	
<b>Respondents.</b>	:	
_____	:	

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-17628**

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<b>In the Matter of</b>	:
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<b>Ernst &amp; Young LLP, Craig R.</b>	:
<b>Fronckiewicz, CPA, and Sarah E.</b>	:
<b>Adams, CPA</b>	:
	:
<b>Respondents.</b>	:
_____	:

On November 17, 2022, pursuant to Rule 1103 of the United States Securities and Exchange Commission’s Rules on Fair Fund and Disgorgement Plans (the “Commission’s Rules”), 17 C.F.R. § 201.1103, the Commission published a Notice of Proposed Plan of Distribution and Opportunity to Comment (“Notice”)<sup>1</sup> for the distribution of monies placed into a Fair Fund in the above-captioned matters. The Notice invited public comment on the proposed

<sup>1</sup> Exchange Act Rel. No. 96340 (Nov. 17, 2022).

plan of distribution (“Plan”) through December 19, 2022, and the Commission received three public comments that raised various issues (the “Comments”).

Rule 1104 of the Commission’s Rules, 17 C.F.R. § 201.1104, provides in relevant part, “[t]he order approving or disapproving the plan should be entered within 30 days after the end of the final period allowed for comments on the proposed plan unless the Commission or the hearing officer, by written order, allows a longer period for good cause shown.”

On January 18, 2023, the Secretary, pursuant to delegated authority, issued an order extending the time to enter an order approving or disapproving the Plan until June 30, 2023.<sup>2</sup>

The Division states additional time is needed to present its recommendation to the Commission regarding the Comments and the Plan, and therefore, good cause has been shown to enter an order extending time to approve or disapprove the Plan until September 29, 2023.

Accordingly, IT IS ORDERED that pursuant to Rule 1104 of the Commission’s Rules,<sup>3</sup> for good cause shown, the time for entering an order approving or disapproving the Plan is extended to September 29, 2023.

For the Commission, by its Secretary, pursuant to delegated authority.

Vanessa A. Countryman  
Secretary

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<sup>2</sup> See Order Extending Time to Enter Order Approving or Disapproving Plan of Distribution, Exchange Act Rel. 96687 (Jan. 18, 2023).

<sup>3</sup> 17 C.F.R. § 201.1104.