

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 51711 / May 19, 2005

ADMINISTRATIVE PROCEEDING
File No. 3-11377

In the Matter of	:	
	:	
GRANT THORNTON LLP,	:	Order Approving Plan of Disgorgement
DOEREN MAYHEW & CO. P.C.,	:	Distribution and Appointing Administrator
PETER M. BEHRENS, CPA,	:	
MARVIN J. MORRIS, CPA and	:	
BENEDICT P. RYBICKI, CPA,	:	
	:	
Respondents	:	

On August 5, 2004, the Commission entered an Order Making Findings and Imposing Remedial Sanctions Pursuant to Section 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice ("Order") with respect to Grant Thornton LLP ("Grant Thornton") and Doeren Mayhew & Co. P.C. ("Doeren Mayhew"), among others. Simultaneously with the entry of the Order, the Commission accepted settlement offers from Grant Thornton and Doeren Mayhew in which they consented to the entry of the Order without admitting or denying the Order's findings. As a remedial sanction, the Commission, in addition to censuring Grant Thornton and Doeren Mayhew, ordered Grant Thornton and Doeren Mayhew to pay disgorgement and prejudgment interest in the amount of \$59,749.41 and \$115,126.86 respectively. In addition, as part of the settlement, Grant Thornton undertook to pay \$1.5 million, which was characterized as a penalty, to the Commission's Office of Financial Management for distribution to holders of MCA's 11% subordinated debentures, Series 1997, due June 1, 2003. All of the above-referenced amounts have been paid and are being held by the United States Treasury in a Fair Fund pursuant to Section 308 of the Sarbanes-Oxley Act of 2002.

On December 15, 2004, the Commission published a Notice of the proposed plan for distribution (Release number 34-50861). The Commission received no comments in response to the publication of the Division of Enforcement's proposed Plan. On April 26, 2005 the Division amended the proposed plan in conformance with the Commission's Rules on Fair Fund and Disgorgement Plans, 17 CFR 1100, et.seq. These amendments are technical in nature and do not require further publication and public comment.

Accordingly,

IT IS ORDERED that the Plan is approved and

IT IS FURTHER ORDERED that James L. Kopecky is hereby appointed Administrator for this plan.

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

Jonathan G. Katz
Secretary