

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 102867 / April 15, 2025**

**ACCOUNTING AND AUDITING ENFORCEMENT**  
**Release No. 45667 / April 15, 2025**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-22474**

**In the Matter of**

**ROBERT SCOTT  
MURRAY, CPA,**

**Respondent.**

**CORRECTED ORDER OF SUSPENSION  
PURSUANT TO RULE 102(e)(2) OF THE  
COMMISSION'S RULES OF PRACTICE**

**I.**

The Securities and Exchange Commission (“Commission”) deems it appropriate to issue an order of forthwith suspension of Robert Scott Murray (“Respondent” or “Murray”) pursuant to Rule 102(e)(2) of the Commission’s Rules of Practice [17 C.F.R. § 201.102(e)(2)].<sup>1</sup>

**II.**

The Commission finds that:

1. Murray is a Chartered Professional Accountant licensed to practice in the Province of Ontario, Canada.
2. On October 29, 2024, a judgment of conviction was entered against Murray in *United States v. Robert Scott Murray*, No. 1:24-cr-10160, in the United States District Court for the District of Massachusetts, finding him guilty of one count of securities fraud.
3. As a result of this conviction, Murray was sentenced to 10 months imprisonment in a federal penitentiary and ordered to pay restitution in the amount of \$227,543.

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<sup>1</sup> Rule 102(e)(2) provides in pertinent part: “Any ... person who has been convicted of a felony or a misdemeanor involving moral turpitude shall be forthwith suspended from appearing or practicing before the Commission.”

### **III.**

In view of the foregoing, the Commission finds that Murray has been convicted of a felony within the meaning of Rule 102(e)(2) of the Commission's Rules of Practice.

Accordingly, it is ORDERED that Murray is forthwith suspended from appearing or practicing before the Commission pursuant to Rule 102(e)(2) of the Commission's Rules of Practice.

By the Commission.

Vanessa A. Countryman  
Secretary