

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 65985 / December 15, 2011

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3345 / December 15, 2011

ADMINISTRATIVE PROCEEDING
File No. 3-14670

In the Matter of	:	ORDER OF FORTHWITH
	:	SUSPENSION PURSUANT
JUAN CARLOS GUILLÉN ZERPA	:	TO RULE 102(e)(2) OF THE
	:	COMMISSION'S RULES OF
Respondent.	:	PRACTICE
	:	

I.

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of Juan Carlos Guillén Zerpa (“Guillén”) pursuant to Rule 102(e)(2) of the Commission’s Rules of Practice [17 C.F.R. § 200.102(e)(2)].¹

II.

The Commission finds that:

1. Since 1989, Guillén has been licensed as a certified public accountant in the Bolivarian Republic of Venezuela.
2. On December 14, 2011, a judgment was entered convicting Guillén of one count of conspiracy to obstruct an official proceeding in violation of Title 18 United States Code, Section 1512(k), before the United States District Court for the District of Connecticut, in United States v. Juan Carlos Guillén Zerpa, 3:11-cr-76 (SRU).

¹ Rule 102(e)(2) provides, in pertinent part, “[A]ny 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.”

3. As a result of his conviction, Guillén was sentenced to 14 months incarceration, two years supervised release and was ordered to pay a \$10,000 fine. He was also ordered to forfeit \$315,000.

III.

In view of the foregoing, the Commission finds that Guillén 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 Juan Carlos Guillén Zerpa 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.

Elizabeth M. Murphy
Secretary