# UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

# SECURITIES EXCHANGE ACT OF 1934 Release No. 68827 / February 5, 2013

### ADMINISTRATIVE PROCEEDING File No. 3-15198

In the Matter of

Kenneth Ira Starr

**Respondent.** 

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

I.

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of Kenneth Ira Starr ("Starr") 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. Starr is an attorney who has been disbarred from the practice of law in New York.
- 2. Starr is an accountant who surrendered his certified public accountancy license for New York.

3. On March 3, 2011, a judgment of conviction was entered against Starr in *United States v. Kenneth Starr*, 10 Cr. 520 (S.D.N.Y.) (SHS), in the United States District Court for the

<sup>&</sup>lt;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.

Southern District of New York, finding him guilty of one count each of wire fraud (18 U.S.C. § 1343), money laundering (18 U.S.C. § 1956), and fraud by an investment advisor (15 U.S.C. § 80b-6).

4. As a result of this conviction, Starr was sentenced to ninety months imprisonment in a federal penitentiary and ordered to pay restitution in the amount of \$30,000,000 and a criminal penalty in the amount of \$300.

### III.

In view of the foregoing, the Commission finds that Starr 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 Kenneth Starr 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