

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 69353 / April 9, 2013

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3453 / April 9, 2013

ADMINISTRATIVE PROCEEDING
File No. 3-15270

In the Matter of	:	
JAMES C. FIELDS, CPA	:	
Respondent	:	
	:	

**ORDER OF FORTHWITH
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 James C. Fields (“Fields”) pursuant to Rule 102(e)(2) of the Commission’s Rules of Practice [17 C.F.R. §201.102(e)(2)].¹

II.

The Commission finds that:

1. Starting in 1994 until at least 2006, Fields was a certified public accountant licensed in Minnesota.
2. On February 26, 2013, a judgment was entered convicting Fields of twenty eight criminal charges, including securities fraud, false statements to company auditors and false statements and false certifications in SEC filings in violation of 15 United States Code Sections 78ff(a), 78j(b)

¹ 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.”

and 78m(b)(5) and 18 United States Code Sections 371, 1350 and 1957 before the United States District Court for the District of Massachusetts, in United States of America v. James C. Fields 10-CR-10388-DPW.

3. As a result of his conviction, Fields was sentenced to 60 months incarceration to be followed by three years of supervised release, and the payment of restitution to be determined at a later hearing.

III.

In view of the foregoing, the Commission finds that Fields 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 James C. Fields 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