

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 70553 / September 30, 2013**

**ACCOUNTING AND AUDITING ENFORCEMENT**  
**Release No. 3497 / September 30, 2013**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-15531**

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**In the Matter of**

**RICK D. SNOW, CPA,**

**Respondent.**

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**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 Rick D. Snow ("Snow") 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. Snow, age 49, was a certified public accountant licensed to practice in the State of Ohio (currently inactive). From 2002 until November 2009, Snow was the Chief Financial Officer of Fair Finance Company, an Ohio-based consumer finance company. Prior to joining Fair Finance Company, Snow was a senior manager for a regional accounting firm, as well as an accountant for Grant Thornton LLP.

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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."

2. On December 12, 2012, a judgment of conviction was entered against Snow in *United States v. Snow*, Case No. 1:11-Cr-00042-003, in the United States District Court for the Southern District of Indiana, finding him guilty of one count of conspiracy to commit wire fraud and securities fraud, three counts of wire fraud, and one count of securities fraud.

3. As a result of this conviction, Snow was sentenced to 120 months imprisonment in a federal penitentiary and ordered to pay restitution in the amount of \$208,830,082.27.

### **III.**

In view of the foregoing, the Commission finds that Snow 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 Rick D. Snow 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