

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 71639 / February 28, 2014**

**ACCOUNTING AND AUDITING ENFORCEMENT**  
**Release No. 3541 / February 28, 2014**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-15771**

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**In the Matter of**

**PAUL DESJOURDY, CPA, Esq.**

**Respondent.**

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**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 Paul Desjourdy 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. From 1986 to at least 2012, Desjourdy was a certified public accountant licensed in Massachusetts.

2. Desjourdy is an attorney, whom the Commonwealth of Massachusetts admitted to practice law in 1989.

2. On January 16, 2014, a judgment was entered convicting Desjourdy of one count of mail fraud and one count of conspiracy to commit securities fraud in violation of 18 United States Code Sections 1341 and 371 before the United States District Court for the District of

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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."

Massachusetts, in *United States v. Desjourdy*, No. 1:11-CR-10396-JLT.

3. As a result of this conviction, Desjourdy was sentenced to 18 months' probation, a \$200 special assessment, and ordered to forfeit \$54,000 as proceeds of his crimes.

### **III.**

In view of the foregoing, the Commission finds that Desjourdy 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 Paul Desjourdy 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