

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 10437 / November 14, 2017

SECURITIES EXCHANGE ACT OF 1934
Release No. 82073 / November 14, 2017

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3906 / November 14, 2017

ADMINISTRATIVE PROCEEDING
File No. 3-18281

In the Matter of

PAUL BEHRENS, CPA,

Respondent.

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

I.

The Securities and Exchange Commission (“Commission”) deems it appropriate to issue an order of forthwith suspension of Paul Behrens (“Behrens”) 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:

A. Respondent

1. Behrens, age 54, previously held licenses as a Certified Public Accountant in Florida and Wisconsin, which expired in 2006 and 2007, respectively.

2. Behrens previously served as senior vice president and Chief Financial Officer of WellCare Health Plans, Inc. (“WellCare”), a public company, from 2003 until his resignation in

¹ Rule 102(e)(2) provides in pertinent part: “any person whose license to practice as an accountant . . . has been revoked or suspended in any State; or any person who has been convicted of a felony or a misdemeanor involving moral turpitude shall be forthwith suspended from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.” See 17 C.F.R. 201.102(e)(2).

January 2008. In that capacity he routinely signed WellCare's financial statements and other documents filed with the Commission.

B. Behrens Was Convicted of Fraud and Health Care Law Violations

3. On June 13, 2013, a judgment of conviction was entered against Behrens in *United States v. Farha, et al.*, Crim. No. 8:11cr-00115-JSM-MAP (MDFL), a criminal action filed in the United States District Court for the Middle District of Florida. After a trial, Behrens was found guilty of two counts of making false statements relating to health care matters in violation of 18 U.S.C. § 1035 and two counts of health care fraud in violation of 18 U.S.C. §1347.

4. As a result of the conviction, in May 2014, Behrens was sentenced to 24 months imprisonment in a federal penitentiary. The United States Court of Appeals for the Eleventh Circuit upheld Behrens' conviction and sentence on appeal, *United States v. Clay*, 832 F.3d 1259 (Aug. 11, 2016), and Behrens began serving his prison sentence in December 2016.

III.

In view of the foregoing, the Commission finds that Behrens 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 Behrens 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.

Brent J. Fields
Secretary