

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 81740 / September 27, 2017

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3900 / September 27, 2017

ADMINISTRATIVE PROCEEDING
File No. 3-18225

In the Matter of	:	
Robert K. Stewart, CPA,	:	
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 Robert K. Stewart (“Stewart”) 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. Stewart is a certified public accountant in New York.
2. On May 9, 2016, a judgment of conviction was entered against Stewart in United States v. Stewart, et al., 15-cr-287 (LTS), in the United States District Court for the Southern District of New York, finding him guilty of one count of conspiracy to commit securities fraud and fraud in connection with a tender offer.

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.”

3. As a result of this conviction, the Court sentenced Stewart to four years of probation, including 12 months of home detention, and imposed a criminal forfeiture order of \$150,000.

III.

In view of the foregoing, the Commission finds that Stewart 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 Stewart 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