UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 84022 / September 4, 2018

ACCOUNTING AND AUDITING ENFORCEMENT Release No. 3965 / September 4, 2018

ADMINISTRATIVE PROC File No. 3-18711	CEEDING	
In the Matter of		
in the Matter of	•	ORDER OF SUSPENSION PURSUANT
MICHAEL LIND	•	
MICHAEL J. KIPP,	:	TO RULE 102(e)(2) OF THE
	:	COMMISSION'S RULES OF
	:	PRACTICE
Respondent.	:	
	_ :	

I.

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of Michael J. Kipp 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. Kipp served as the Senior Vice President and Chief Financial Officer of Swisher Hygiene, Inc. from May 2011 until May 2012.
- 2. On June 20, 2017, Kipp was convicted of conspiracy to commit securities fraud, in violation of Title 15, United States Code, Sections 78j(b), 78ff, 78m(b)(2)(A), and 78m(b)(5) and Title 17, Code of Federal Regulations, Sections 240.10b-5, 240.13b2-1 and 240.13b2-2, wire fraud in violation of Title 18 United States Code, Section 1343, securities fraud in violation of

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."

Title 15, United States Code, Sections 78j(b) and 78ff, and bank fraud in violation of Title 18 United States Code, Section 1344 in *United States v. Kipp*, No. 3:15-cr-00244-MOC, in the United States District Court for the Western District of North Carolina.

3. As a result of this conviction, Kipp was sentenced to fifty-four months imprisonment in a federal penitentiary.

III.

In view of the foregoing, the Commission finds that Kipp 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 Michael J. Kipp 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