UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 84023 / September 4, 2018

ACCOUNTING AND AUDITING ENFORCEMENT Release No. 3966 / September 4, 2018

ADMINISTRATIVE PROCEEDING
File No. 3-18712

In the Matter of

ORDER OF SUSPENSION PURSUANT

JOANNE K. VIARD, CPA,

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 Joanne K. Viard pursuant to Rule 102(e)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.102(e)(2)].

II.

The Commission finds that:

- 1. Viard is a certified public accountant in Florida.
- 2. On June 20, 2017, Viard was convicted of one count 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 in *United States v. Viard*, No. 3:15-cr-00244-MOC, in the United States District Court for the Western District of North Carolina.

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, Viard was sentenced to twenty-four months imprisonment in a federal penitentiary.

III.

In view of the foregoing, the Commission finds that Viard 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 Joanne K. Viard 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