UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 84024 / September 4, 2018

ACCOUNTING AND AUDITING ENFORCEMENT Release No. 3967 / September 4, 2018

I.

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of John Pierrard 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. Pierrad served as the Director of Financial Planning and Analysis at Swisher Hygiene, Inc. from early 2011 through May 2012.
- 2. On October 20, 2015, Pierrard pleaded guilty to 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. Pierrard*, No. 3:15-cr-00238-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, Pierrard was sentenced to eight months probation with house arrest.

III.

In view of the foregoing, the Commission finds that Pierrard 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 John Pierrard 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