UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 84205 / September 19, 2018

ACCOUNTING AND AUDITING ENFORCEMENT Release No. 3974 / September 19, 2018

ADMINISTRATIVE PROCEEDING
File No. 3-18793

In the Matter of

ORDER OF SUSPENSION PURSUANT
NASIR SHAKOURI,

TO RULE 102(e)(2) OF THE
COMMISSION'S RULES OF PRACTICE
Respondent.

Electric Commission of the commis

I.

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of Nasir Shakouri ("Shakouri") 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. On January 3, 2018, a judgment of conviction was entered against Shakouri in *United States v. Robert Torino and Nasir Shakouri*, CR No. 17-00136, in the United States District Court for the Central District of California, finding him guilty of one count of conspiracy to commit wire fraud in violation of 18 U.S.C. § 371.
- 2. As a result of this conviction, Shakouri was sentenced to 15 months' imprisonment to be followed by 2 years of supervised release and ordered to pay restitution in the amount of \$5,066,353, jointly and severally with co-defendant Robert Torino.

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."

III.

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