

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 86028 / June 4, 2019

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4048 / June 4, 2019

ADMINISTRATIVE PROCEEDING
File No. 3-19191

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| <p>In the Matter of</p> <p>MICHAEL T. RAND, CPA</p> <p>Respondent.</p> |
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**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 Michael T. Rand 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. Rand, age 56, was a certified public accountant ("CPA") licensed to practice in the State of Georgia. His CPA licensed lapsed in 2009. From 1996 until 2007 Rand worked for Beazer Homes USA, Inc. ("Beazer") in various accounting positions, ultimately rising to the position of Senior Vice President and Chief Accounting Officer of Beazer prior to his termination by Beazer in 2007.

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."

2. On July 18, 2014, a jury in the Western District of North Carolina found Rand guilty of, among other things, charges of conspiracy to: (a) commit securities and wire fraud, (b) make false or misleading statements to auditors and accountants, (c) circumvent Beazer's internal accounting controls, and (d) falsify books, records, and accounts of Beazer. United States v. Rand, 3:10-cr-00182-RJC –DSC (W.D.N.C.).

3. A judgment of criminal conviction against Rand was entered on December 11, 2015. As a result of this conviction, Rand was sentenced to 120 months imprisonment in a federal penitentiary.

III.

In view of the foregoing, the Commission finds that Rand 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 Rand 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.

Vanessa A. Countryman
Acting Secretary