

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 87969 / January 15, 2020**

**ACCOUNTING AND AUDITING ENFORCEMENT**  
**Release No. 4112 / January 15, 2020**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-18346**

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**In the Matter of**

**DAVID MIDDENDORF, CPA,**

**Respondent.**

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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 David Middendorf pursuant to Rule 102(e)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.102(e)(2)].<sup>1</sup>

**II.**

The Commission finds that:

1. Middendorf is a certified public accountant in Georgia, New York, and Ohio.
2. On September 11, 2019, a judgment of conviction was entered against Middendorf in *United States v. David Middendorf, et al*, No. 18-Cr.-36, in the United States District Court for the Southern District of New York, finding him guilty of one count of conspiracy to commit wire fraud and three counts of wire fraud.
3. As a result of this conviction, Middendorf was sentenced to imprisonment of one year and one day in a federal penitentiary.

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<sup>1</sup> Rule 102(e)(2) provides in pertinent part that "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 Middendorf 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 David Middendorf 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  
Secretary