

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 89326 / July 15, 2020

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4152 / July 15, 2020

ADMINISTRATIVE PROCEEDING
File No. 3-19879

In the Matter of

PAUL J. KONIGSBERG,

Respondent.

**ORDER OF FORTHWITH SUSPENSION
PURSUANT TO RULE 102(e)(2) OF THE
COMMISSION'S RULES OF PRACTICE**

I.

The Securities and Exchange Commission deems it appropriate and in the public interest to issue an order of forthwith suspension against Paul J. Konigsberg 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. Paul J. Konigsberg, age 84, was previously licensed as an attorney and holds an inactive accounting license in the State of New York.

2. On June 24, 2014, Konigsberg pled guilty to three federal felony charges relating to his falsification of investor account records of Bernard L. Madoff Investment Services, LLC. Judgment in that matter was entered against him on July 16, 2015. *U.S. v. Konigsberg*, 10-CR-228 (S.D.N.Y.).

3. On June 27, 2014, in a parallel SEC civil matter, Konigsberg agreed to a permanent injunction against aiding or abetting violations of Section 17(a) of the Securities Exchange Act of

¹ Rule 102(e)(2) provides, in pertinent part, that “[a]ny 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.” 17 C.F.R. § 201.102(e)(2).

1934, and Rule 17a-3 thereunder, and Section 204 of the Investment Advisers Act of 1940, and Rule 204 2(b)(1)-(4) thereunder. *SEC v. Konigsberg*, 13-cv-6859 (S.D.N.Y.).²

III.

In view of the foregoing, the Commission finds that Konigsberg 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 Paul J. Konigsberg is forthwith suspended from appearing or practicing as an attorney or an accountant before the Commission pursuant to Rule 102(e)(2) of the Commission's Rules of Practice.

By the Commission.

Vanessa A. Countryman
Secretary

² On September 23, 2015, Konigsberg was disbarred by the State of New York retroactively effective to June 24, 2014 (*i.e.*, the day he pled guilty).