

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 92447 / July 20, 2021**

**ACCOUNTING AND AUDITING ENFORCEMENT**  
**Release No. 4227 / July 20, 2021**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-20402**

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: **In the Matter of** :

: **Shaun Greenwald, CPA** :

: **Respondent.** :

: **ORDER OF SUSPENSION PURSUANT**  
: **TO RULE 102(e)(2) OF THE**  
: **COMMISSION’S RULES OF PRACTICE**  
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**I.**

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of Shaun Greenwald (“Greenwald”) 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. Greenwald, age 44, is a certified public accountant licensed to practice in the State of New York.

2. On February 20, 2018, Greenwald pled guilty to one count of conspiracy to commit securities fraud, in violation of 18 U.S.C. § 371, and one count of conspiracy to defraud the United States, also in violation of 18 U.S.C. § 371, before the United States District Court for the District of New Jersey in United States v. Shaun Greenwald, Crim. No. 18-78 (D.N.J.). In

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<sup>1</sup> Rule 102(e)(2) provides in pertinent part: “[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.”

connection with the plea, Greenwald admitted that he made misrepresentations and omissions on account opening forms for certain brokerage accounts that he opened to hide Joseph Taub's connection to the accounts and that he intended to trick and deceive brokerage firms into believing that Joseph Taub was not associated with the accounts, despite the fact that he, Greenwald, provided log-in and password information to Joseph Taub so that Taub and others could trade in the accounts.

3. On February 23, 2021, a criminal judgment was entered against Greenwald. He was sentenced to probation for a term of three years, ordered to submit to home detention for a period of eight months, ordered to forfeit all right, title and interest in the contents of a specified bank account, and ordered to pay restitution in the amount of \$394,424.00.

### **III.**

In view of the foregoing, the Commission finds that Greenwald 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 Shaun Greenwald 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