

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 94108 / January 31, 2022

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4280/ January 31, 2022

ADMINISTRATIVE PROCEEDING
File No. 3-20727

In the Matter of

NATHANIEL BROWN,

Respondent.

**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 Nathaniel Brown 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. Brown is an accountant and served as a Senior Revenue Recognition Manager at Infinera Corporation from 2011 until he was terminated in November 2017.

2. On October 28, 2021, a judgment of conviction was entered against Brown in *United States v. Nathaniel Brown*, Crim. No. 3:21-cr-00247, in the United States District Court

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."

for the Northern District of California, finding him guilty of one count of securities fraud in violation of 18 U.S.C. § 1348.

3. As a result of this conviction, Brown was sentenced to twenty-two months imprisonment in a federal penitentiary, three years of supervised release, and ordered to forfeit \$30,000.

III.

In view of the foregoing, the Commission finds that Brown 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 Nathaniel Brown 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