



jurisdiction over him and the subject matter of these proceedings, and the findings contained in paragraphs III.(2) and (4) below, and consents to the entry of this Order Instituting Public Administrative Proceedings Pursuant to Rule 102(e) of the Commission’s Rules of Practice, Making Findings, and Imposing Remedial Sanctions (“Order”), as set forth below.

### III.

On the basis of this Order and Respondent’s Offer, the Commission finds that:

1. Ofsink, age 53, resides in Merrick, New York. Ofsink was admitted to practice law in New York in 1995. He was disbarred in 2018, effective nunc pro tunc to October 18, 2017. Ofsink provided advice to individuals and entities regarding compliance with the federal securities laws. Ofsink was previously registered with the Commission but is not currently registered with the Commission in any capacity.

2. On March 31, 2023, a final judgment was entered by consent against Ofsink, permanently enjoining Ofsink him from future violations of Sections 5(a) and 5(c) of the Securities Act of 1933 thereunder, in the civil action entitled Securities and Exchange Commission v. DiScala, et al., 14-cv-4346 (ENV), in the United States District Court for the Eastern District of New York.

3. The Commission’s complaint alleged that Ofsink helped execute the reverse merger of CodeSmart Holdings, Inc. (“CodeSmart”) into a public shell company. The complaint further alleges that Ofsink helped restrict the supply of CodeSmart securities available for sale and obscure the holdings of other key individuals. The complaint further alleges Ofsink received and sold shares of CodeSmart, the offer and sale of which was not registered, for substantial proceeds.

4. On January 31, 2023, a judgment of conviction was entered against Ofsink in United States v. DiScala, 14 cr. 399 in the United States District Court for the Eastern District of New York, finding him guilty of one count of conspiracy to commit securities fraud, in violation of Title 18, United States Code, Section 371. On January 20, 2023, Ofsink was sentenced to 21 months’ imprisonment, and ordered to pay joint and several restitution of over \$12 million, and ordered to pay forfeiture of approximately \$292,000.

**IV.**

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanction agreed to in Respondent Ofsink's Offer.

Accordingly, it is hereby ORDERED, effective immediately, that Ofsink is suspended from appearing or practicing before the Commission as an attorney.

By the Commission.

Vanessa A. Countryman  
Secretary