# UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

# SECURITIES EXCHANGE ACT OF 1934 Release No. 97757 / June 20, 2023

#### ACCOUNTING AND AUDITING ENFORCEMENT Release No. 4420 / June 20, 2023

# ADMINISTRATIVE PROCEEDING File No. 3-21496

In the Matter of

BRIAN C. JENSEN, CPA,

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

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# II.

The Commission finds that:

1. Jensen was a certified public accountant in Idaho until his license lapsed in 2017.

2. On July 6, 2018, a judgment of conviction was entered against Jensen in *United States v. Jensen*, No. 16-cr-86 (BMC), in the United States District Court for the Eastern District of New York, finding him guilty of one count of securities fraud, in violation of Title 15, United States Code, Sections 78j(b) and 78ff.

3. As a result of this conviction, Jensen was sentenced to 3 years of probation and

<sup>&</sup>lt;sup>1</sup> 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."

ordered to pay restitution in the amount of \$2,000,000.

#### III.

In view of the foregoing, the Commission finds that Jensen 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 Brian C. Jensen 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