

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 100082 / May 8, 2024**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-21934**

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<b>In the Matter of</b>	:	
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<b>GENE DANIEL LEVOFF, Esq.,</b>	:	<b>ORDER OF SUSPENSION PURSUANT</b>
	:	<b>TO RULE 102(e)(2) OF THE</b>
<b>Respondent.</b>	:	<b>COMMISSION’S RULES OF PRACTICE</b>
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**I.**

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of Gene Daniel Levoff 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. Gene Daniel Levoff (“Levoff”), 50, is an attorney whom the State of California admitted to practice law in 2001. Levoff’s California law license is subject to interim suspension as of April 2, 2024, pending the disposition of disbarment proceedings before the State Bar Court of California.
2. On February 13, 2019, the United States Attorney’s Office for the District of New Jersey filed a criminal complaint against Levoff in the United States District Court for the District of New Jersey in *U.S. v. Levoff*, No. 2:19-cr-780 (D.N.J.), alleging that Levoff enacted a series of six unlawful insider trades based on material nonpublic information he obtained and exploited as a member, and later

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<sup>1</sup> Rule 102(e)(2) provides in pertinent part that “any attorney who has been suspended or disbarred by a court of the United States or of any State; . . . or 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.” *See* 17 C.F.R. § 201.102(e)(2).

co-chair, of Apple's Disclosure Committee, a committee of Apple executives that reviewed confidential quarterly earnings materials in advance of their distribution to the public.

3. On June 30, 2022, Levoff pled guilty to six counts of securities fraud in connection with the criminal complaint. On December 11, 2023, the United States District Court for the District of New Jersey entered a judgment of conviction against Levoff and sentenced him to four years of probation, a \$30,000 fine, and criminal forfeiture in the amount of \$604,000.

### **III.**

In view of the foregoing, the Commission finds that Levoff 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 Gene Daniel Levoff 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