

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934

Release No. 102749 / March 31, 2025

ACCOUNTING AND AUDITING ENFORCEMENT

Release No. 4563 / March 31, 2025

ADMINISTRATIVE PROCEEDING

File No. 3-22468

In the Matter of

PETER J. MAGEE, CPA,

Respondent.

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**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 Peter J. Magee 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. Magee is an accountant to whom the State of California granted Certified Public Accountant Certificate No. 138223 in 2018, and who previously held the role of Chief Financial Officer for the Shoshone-Paiute Tribes of the Duck Valley Indian Reservation.

2. Effective December 27, 2023, the California Board of Accountancy revoked Magee's Certified Public Accountant Certificate No. 138223, finding that Magee willfully and for several years violated his professional responsibility to the Shoshone-Paiute Tribes of the Duck Valley Indian Reservation, which caused the Tribes financial damage, and also that Magee failed to comply with his obligations to report information to the California Board of Accountancy and cooperate with the investigation.

¹ Rule 102(e)(2) provides in pertinent part: "... any person whose license to practice as an accountant . . . has been revoked or suspended in any State . . . shall be forthwith suspended from appearing or practicing before the Commission." See 17 C.F.R. 201.102(e)(2).

III.

In view of the foregoing, the Commission finds that Magee is an accountant whose certified public accountant certificate has been revoked by a State board within the meaning of Rule 102(e)(2) of the Commission's Rules of Practice.

Accordingly, it is ORDERED, that Peter J. Magee 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