

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934

Rel. No. 64970 / July 26, 2011

ACCOUNTING AND AUDITING ENFORCEMENT

Rel. No. 3306 / July 26, 2011

Admin. Proc. File No. 3-13997

In the Matter of

EREZ BAHAR, CA

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NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Erez Bahar, CA, and the Commission has not chosen to review the decision as to him on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice, 1/ that the initial decision of the administrative law judge 2/ has become the final decision of the Commission with respect to Erez Bahar, CA. The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 4C of the Securities Exchange Act of 1934 and Rule 102(e)(1)(ii) of the Commission's Rules of Practice, that Erez Bahar, CA, is denied temporarily the privilege of appearing or practicing before the Commission as an accountant for a period of two years.

For the Commission by the Office of the General Counsel, pursuant to delegated authority.

Elizabeth M. Murphy
Secretary

1/ 17 C.F.R. § 201.360(d).

2/ Dohan + Company CPA, et al., Initial Decision Rel. No. 420 (June 27, 2011), __ SEC Docket ____.