I.

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of Ayal Rosenthal pursuant to Rule 102(e)(2) of the Commission's Rules of Practice [17 C.F.R. § 200.102(e)(2)].

II.

The Commission finds that:

1. Rosenthal is a certified public accountant licensed in New York and New Jersey.


3. As a result of this conviction, Rosenthal was sentenced to two months’ imprisonment in a federal penitentiary and ordered to pay a fine of $5,000.

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1 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.”
III.

In view of the foregoing, the Commission finds that Rosenthal 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 Ayala Rosenthal 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.

Nancy M. Morris
Secretary