

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 57337 / February 15, 2008

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2786 / February 15, 2008

ADMINISTRATIVE PROCEEDING
File No. 3-12958

In the Matter of

RAQUEL KOHLER, 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 Raquel Kohler pursuant to Rule 102(e)(2) of the Commission's Rules of Practice [17 C.F.R. 200.102(e)(2)].¹

II.

The Commission finds that:

1. Kohler is a certified public accountant in New York.

2. On September 24, 2007, a judgment of conviction was entered against Kohler in *United States v. Kohler*, No. 07-CR-20446-PCH, in the United States District Court for the Southern District of Florida, finding her guilty of one count of conspiracy to commit securities fraud in violation of 18 U.S.C. § 371. Kohler served as Chief Financial Officer of Mutual Benefits Corporation, a viatical services provider sued by the Commission for securities fraud in *Securities and Exchange Commission v. Mutual Benefits Corp., et al.*, No. 04-60573-CIV-MORENO (S.D. Fla.) (May 4, 2004).

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."

3. As a result of this conviction, Kohler was sentenced to 60 months imprisonment in a federal penitentiary and ordered to pay restitution in the amount of \$471,000,000.

III.

In view of the foregoing, the Commission finds that Kohler 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 Raquel Kohler 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