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)].

II.  

The Commission finds that:

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


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