



which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission's jurisdiction over him and the subject matter of these proceedings, and the findings contained in Section III, paragraph 2 below, which are admitted, Kimmel consents to the entry of this Order Instituting Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions ("Order"), as set forth below.

### III.

On the basis of this Order and Kimmel's Offer, the Commission finds that:

1. Kimmel, age 67, is and has been an attorney licensed to practice law in the State of Ohio. From at least March 2008 through July 2008, Kimmel acted as an attorney for Petroleum Unlimited, LLC, and Petroleum Unlimited II, LLC (collectively "Petroleum Unlimited").

2. On January 12, 2011, a final judgment was entered against Kimmel, permanently enjoining him from future violations of Section 17(a) of the Securities Act, and Section 10(b) of the Exchange Act and Rule 10b-5 thereunder, in the civil action entitled Securities and Exchange Commission v. Roger August Kimmel, Jr., et al., Civil Action Number 9:11-CV-80038-MARRA, in the United States District Court for the Southern District of Florida.

3. The Commission's complaint alleges that, among other things, in connection with the offer and sale of Petroleum Unlimited's securities, Kimmel misused investor funds, misrepresented the company's use of offering proceeds and the annual returns investors could earn by investing in Petroleum Unlimited, and failed to disclose exorbitant sales commissions.

### IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanction agreed to in Respondent Kimmel's Offer.

Accordingly, it is hereby ORDERED, effective immediately, that Kimmel is suspended from appearing or practicing before the Commission as an attorney.

By the Commission.

Elizabeth M. Murphy  
Secretary

Service List

Rule 141 of the Commission's Rules of Practice provides that the Secretary, or another duly authorized officer of the Commission, shall serve a copy of the Order Instituting Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions ("Order"), on the Respondent and his legal agent.

The attached Order has been sent to the following parties and other persons entitled to notice:

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