

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES AND EXCHANGE ACT OF 1934
Release No. 63896 / February 11, 2011

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3243 / February 11, 2011

ADMINISTRATIVE PROCEEDING
File No. 3-12264

In the Matter of

Dale G. Rasmussen, Esq.

**ORDER PERMITTING ATTORNEY TO
RESUME APPEARING AND PRACTICING
UNDER RULE 102(e)(5) OF THE
COMMISSION'S RULES OF PRACTICE**

I.

On April 17, 2006, the Commission, pursuant to Rule 102(e)(3)(i) of its Rules of Practice, suspended attorney Dale G. Rasmussen ("Rasmussen") from appearing or practicing as an attorney before the Commission, with the right to apply to resume appearing and practicing after three years. *See* Opinion and Order, Securities Exchange Act of 1934 Release No. 53662 (April 17, 2006).

In anticipation of the institution of administrative proceedings pursuant to Rule 102(e)(3)(i), Rasmussen consented to the entry of a Commission order dated April 17, 2006. In doing so, Rasmussen did not admit or deny the findings set forth in the Order except as to the Commission's jurisdiction over him and the subject matter of the proceedings, and the findings contained in Section III of the Order, which he admitted. The Order provided that Rasmussen could apply to resume appearing and practicing before the Commission after a period of three years.

II.

On or about July 26, 2010, more than three years after he was suspended, Rasmussen filed an application for reinstatement of the privilege to appear and practice before the Commission. His application includes a personal affidavit in which he swore under penalty of perjury that he has complied with the Commission's April 17, 2006 Order, that he is not subject to any suspension or disbarment as an attorney by a court of the United States or of any state, territory, district, commonwealth, or possession, and that he has not been convicted of a felony or misdemeanor involving moral turpitude. Since the entry of the April 17, 2006 Order, no information has come to the attention of the Commission relating to Rasmussen's character,

integrity, professional conduct or qualifications to practice before the Commission that would be a basis for adverse action against him pursuant to Rule 102(e) of the Commission's Rules of Practice. In addition, Rasmussen has paid the \$1 in disgorgement and the \$30,000 civil penalty ordered by United States District Court for the Southern District of Texas in the related enforcement action.

III.

Based on the foregoing, the Commission has determined that it is appropriate to reinstate Rasmussen, pursuant to Rule 102(e)(5), to appear or practice before the Commission.

Accordingly, it is **HEREBY ORDERED** that Rasmussen may resume practicing as an attorney before the Commission.

By the Commission.

Elizabeth M. Murphy
Secretary

Service List

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