In the Matter of

BRYAN N. POLOZOLA, 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 Bryan N. Polozola ("Polozola") pursuant to Rule 102(e)(2) of the Commission’s Rules of Practice [17 C.F.R. § 201.102(e)(2)].

II.

The Commission finds that:

1. Polozola is a certified public accountant licensed in Texas and New York.


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 his conviction, Polozola was sentenced to a 24 month term of probation and ordered to serve 200 hours of community service and to pay an assessment in the amount of $100.

III.

In view of the foregoing, the Commission finds that Polozola 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 Bryan N. Polozola 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.

Elizabeth M. Murphy
Secretary