I.

The Securities and Exchange Commission ("Commission") deems it appropriate to issue an order of forthwith suspension against Roger L. Shoss ("Shoss") 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:

A. Shoss, age 68, at all relevant times was an attorney licensed in Texas with an office in Houston, Texas.

B. On May 22, 2012, a jury returned a guilty verdict against Shoss on one count of conspiracy to commit wire fraud, in violation of 18 U.S.C. § 371, in a proceeding before the United States District Court for the Middle District of Florida captioned United States v. Shoss, et al., Case # 8:11-cr-00366-T-30TB. The criminal proceeding stemmed from Shoss’s activities in connection with four defunct, publicly-traded issuers during the period February 2005 through at least July 2006. On August 9, 2012, a judgment of conviction was entered against Shoss.

C. As a result of his conviction, Shoss was sentenced to 18 months in federal prison, followed by 36 months of home confinement on supervised release. A final forfeiture money judgment, in the amount of $800,000, was also entered. A final order of forfeiture was entered for

1 Rule 102(e)(2) provides, in relevant part, that, “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.”
Shoss's residence in Houston, which was purchased with proceeds traceable to the wire fraud conspiracy.

III.

In view of the foregoing, the Commission finds that Shoss has been convicted of a felony within the meaning of Rule 102(e)(2) of the Commission’s Rules of Practice.

Accordingly, it is hereby ORDERED, that Shoss 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