

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 68509 / December 21, 2012

ADMINISTRATIVE PROCEEDING
File No. 3-15152

In the Matter of

David C. Lin, Esq.

Respondent.

ORDER OF SUSPENSION
PURSUANT TO RULE 102(e)(2) OF
THE COMMISSION'S RULES OF
PRACTICE

I.

The Securities and Exchange Commission (“Commission”) deems it appropriate to issue an order of forthwith suspension against David C. Lin (“Lin”) pursuant to Rule 102(e)(2) of the Commission’s Rules of Practice [17 C.F.R. § 201.102(e)(2)].¹

II.

The Commission finds that:

1. Lin is an attorney, whom the State of California admitted to practice law in 1994.
2. On September 26, 2012, a judgment of conviction was entered against Lin in United States v. Lin, No. CR-11-00393-004 TEH, in the United States District Court for the Northern District of California, finding him guilty of one count of conspiracy to commit mail fraud or wire fraud in violation of Title 18 U.S.C. Section 1349, one count of wire fraud in violation of Title 18 U.S.C. Section 1343, and sixteen counts of mail fraud in violation of Title 18 U.S.C. Section 1341.
3. As a result of this conviction, Lin was sentenced to 28 months in federal prison followed by three years of supervised release.
4. On November 5, 2012, the District Court for the Northern District of California ordered Lin to pay restitution, on a joint-and-several basis with other defendants in the criminal

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.” See 17 C.F.R. § 201.102(e)(2).

action, in an amount to be determined after a restitution hearing, which was held on December 3, 2012.

III.

In view of the foregoing, the Commission finds that Lin 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 David C. Lin 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