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

The Commission finds that:


2. Gruenbaum regularly appeared and practiced before the Commission as an attorney on behalf of issuers, among others.


4. As a result of this conviction, Gruenbaum was sentenced to six months

Rule 102(e)(2) provides in pertinent part: Any attorney who has been suspended or disbarred by a court of the United States or of any State; . . . or 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).
imprisonment in a federal penitentiary, one year supervised release, and ordered to cooperate with the Internal Revenue Service to pay all outstanding taxes, interest, and penalties.

III.

In view of the foregoing, the Commission finds that Gruenbaum 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 Jerry Gruenbaum 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.

Brent J. Fields
Secretary