UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 75337 / June 30, 2015

ACCOUNTING AND AUDITING ENFORCEMENT

ADMINISTRATIVE PROCEEDING
File No. 3-16669

In the Matter of
JONATHAN D. DAVEY, CPA
Respondent.

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

I.

The Securities and Exchange Commission (the "Commission") deems it appropriate to issue an order of forthwith suspension of Jonathan D. Davey ("Respondent" or "Davey") 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. From on or about May 15, 2000 until on or about December 31, 2010, Davey maintained an active certified public accountant license from the state of Ohio.

2. On February 4, 2015, a Judgment in a Criminal Case was signed and entered against Davey, in the matter of United States of America v. Jonathan D. Davey, U.S. District Court for the Western District of North Carolina, Charlotte Division, Case No. 3:12-cr-68-RJC, confirming that Davey was adjudicated as being guilty of: (a) conspiracy to commit securities fraud, in violation of 18 U.S.C. § 371; (b) conspiracy to commit wire fraud, in violation of 18 U.S.C. § 371.

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."
of 18 U.S.C. § 1349; (c) conspiracy to commit money laundering, in violation of 18 U.S.C. § 1956(h); and, (d) tax evasion and aiding and abetting same, in violation of 26 U.S.C. § 7201.

3. As a result of this conviction, Davey was sentenced to 252 months in prison, followed by three years of supervised release, and ordered to pay over $21.8 million in restitution to defrauded victims and to the Internal Revenue Service.

III.

In view of the foregoing, the Commission finds that Davey 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 Davey 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