

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 75907 / September 11, 2015

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3693 / September 11, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16808

<p>In the Matter of</p> <p>STEVEN M. DOMBROWSKI, CPA</p> <p>Respondent.</p>
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**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 of Steven M. Dombrowski (“Respondent” or “Dombrowski”) 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. Dombrowski, age 50, resides in Chicago, Illinois. Dombrowski received a Certified Public Accountant (“CPA”) certificate in the State of Illinois. After 2006, Dombrowski continued to hold himself out as a CPA despite not being licensed or registered as a CPA with the State of Illinois.

2. On July 15, 2015, a judgment of conviction was entered against Dombrowski in *United States v. Steven M. Dombrowski*, case no. 1:14-CR-00041 in the United States District Court for the Northern District of Illinois, finding him guilty of one count of securities fraud by insider trading in the securities of Dombrowski’s former employer, Allscripts Healthcare

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.”

Solutions, Inc., in violation of Title 15, U.S.C. Sections 78j(b) and 78ff(a), and Title 17 C.F.R. Section 240.10b-5.

3. As a result of this conviction, Dombrowski was sentenced to 12 months and 1 day imprisonment, to be followed by two years of supervised release, and ordered to forfeit \$286,211 as proceeds of his crime.

III.

In view of the foregoing, the Commission finds that Dombrowski 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 Steven M. Dombrowski 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