

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 79019 / September 30, 2016

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3811 / September 30, 2016

ADMINISTRATIVE PROCEEDING
File No. 3-17611

In the Matter of

ALAN RITTER, CPA

Respondent.

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

I.

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

II.

The Commission finds that:

1. Ritter maintained a certified public accountant license from the state of New York beginning in February 1974 until October 2014, when the Board of Regents in New York State granted Ritter's application to surrender his license.

2. On September 14, 2012, Ritter pleaded guilty in the United States District Court for the Southern District of New York to three counts of wire fraud in violation of 18 U.S.C. Section 1343 in *United States v. Alan Ritter*, 12-CR-704.

3. On January 24, 2013 Ritter was sentenced to three years imprisonment followed by three years of supervised release. He was also ordered to forfeit \$6,046,403.50, make restitution totaling \$4,160,607.90, and pay a \$300 special assessment.

III.

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."

In view of the foregoing, the Commission finds that Ritter 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 Alan Ritter 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