

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 79021 / September 30, 2016

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3813 / September 30, 2016

ADMINISTRATIVE PROCEEDING
File No. 3-17613

In the Matter of

STEVEN M. BRAZILE, 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 Steven M. Brazile 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. Brazile maintained a certified public accountant license from the state of Texas beginning in March 1991 until March 2013, when his license expired. In September 2014, Brazile surrendered his certificate for revocation in lieu of further disciplinary action.
2. On July 30, 2013, Brazile pleaded guilty in the United States District Court for the Northern District of Illinois to one count of interstate transportation of a security obtained by fraud in violation of 18 U.S.C. Section 2314 in *United States v. Steven M. Brazile*, 13-CR-560.
3. On November 13, 2013, Brazile was sentenced to 48 months imprisonment, followed by three years of supervised release. The Court ordered Brazile to make full restitution of \$3,902,880.85 and to pay an assessment. In addition, the Court entered a forfeiture order against him.

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."

III.

In view of the foregoing, the Commission finds that Brazile 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. Brazile 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