

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 80910/ June 12, 2017**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-18021**

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**In the Matter of**

**GEORGE JOSEPH**  
**PALATHINKAL, CPA,**

**Respondent.**

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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 deems it appropriate to issue an order of forthwith suspension of George Joseph Palathinkal, CPA ("Palathinkal") pursuant to Rule 102(e)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.102(e)(2)].<sup>1</sup>

**II.**

The Commission finds that:

1. Palathinkal is a certified public accountant licensed in the State of Colorado and a Chartered Accountant licensed by the Institute of Chartered Accountants of India.

2. On May 22, 2017, a judgment was entered against Palathinkal in *United States v. George Palathinkal*, No. 1:15-cr-00024-RMC, in the United States District Court for the District of Columbia, finding him guilty of one count of perjury in violation of Title 18 United States Code, Section 1621.

3. As a result of his conviction, Palathinkal was sentenced to six (6) months of unsupervised probation, and was ordered to pay criminal monetary penalties consisting of an assessment of \$100.00 and a fine of \$2,000.00.

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<sup>1</sup> Rule 102(e)(2) provides in pertinent part: "[A]ny 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).

### **III.**

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