

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 82106 / November 17, 2017**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-18284**

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<b>In the Matter of</b>	:	
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<b>NATHAN WHITNEY DRAGE,</b>	:	<b>ORDER OF FORTHWITH SUSPENSION</b>
<b>Esq.,</b>	:	<b>PURSUANT TO RULE 102(e)(2) OF THE</b>
	:	<b>COMMISSION’S RULES OF PRACTICE</b>
	:	
<b>Respondent.</b>	:	

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**I.**

The Securities and Exchange Commission (“Commission”) deems it appropriate to issue an order of forthwith suspension of Nathan Whitney Drage (“Drage or Respondent”) 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. Drage is an attorney, whom the State of Utah admitted to practice law in 1988. He has practiced as an attorney before the Commission by, for example, responding to staff comment letters on behalf of public companies he represented and, more recently, by serving as legal counsel for a witness in an Enforcement investigation.

2. On August 24, 2017, a judgment of conviction was entered against Drage in *United States v. Mower et al.*, No. 2:09-CR-00460-DS (D. Utah 2009), finding him guilty of one felony count of conspiracy to impair or impede the Internal Revenue Service, in violation of 18

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<sup>1</sup> Rule 102(e)(2) provides in pertinent part: Any attorney who has been suspended or disbarred by a court of the United States or of any State; . . . or 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.”

U.S.C. § 371, and of three misdemeanor counts of willful failure to file a return, in violation of 26 U.S.C. § 7203. The conviction arose from his role as an attorney who facilitated a reverse merger scheme involving publicly traded shell companies and nominees.

3. As a result of these convictions, Drage was sentenced to twenty-four months of probation and ordered to pay restitution in the amount of \$363,000.

### **III.**

In view of the foregoing, the Commission finds that Drage 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 Nathan Whitney Drage 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