

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 82632 / February 5, 2018

ADMINISTRATIVE PROCEEDING
File No. 3-18358

In the Matter of

ANDREW H. WILSON, Esq.,

Respondent.

**ORDER INSTITUTING ADMINISTRATIVE
PROCEEDINGS PURSUANT TO RULE
102(e) OF THE COMMISSION’S RULES OF
PRACTICE, MAKING FINDINGS, AND
IMPOSING REMEDIAL SANCTIONS**

I.

The Securities and Exchange Commission (“Commission”) deems it appropriate and in the public interest that public administrative proceedings be, and hereby are, instituted against Andrew H. Wilson (“Respondent” or “Wilson”) pursuant to Rule 102(e)(3)(i) of the Commission’s Rules of Practice.¹

II.

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement (the “Offer”) which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over him and the subject matter of these proceedings, and the findings contained in Section III.2 below, which are admitted, Respondent

¹ Rule 102(e)(3)(i) provides, in relevant part, that:

The Commission, with due regard to the public interest and without preliminary hearing, may, by order, . . . suspend from appearing or practicing before it any attorney . . . who has been by name (A) [p]ermanently enjoined by any court of competent jurisdiction, by reason of his or her misconduct in an action brought by the Commission, from violating or aiding and abetting the violation of any provision of the Federal securities laws or of the rules and regulations thereunder; or (B) [f]ound by any court of competent jurisdiction in an action brought by the Commission to which he or she is a party . . . to have violated (unless the violation was found not to have been willful) or aided and abetted the violation of any provision of the Federal securities laws or of the rules and regulations thereunder.

consents to the entry of this Order Instituting Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions ("Order"), as set forth below.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that:

1. Wilson, age 69, resides in Nevada City, California. Wilson is an attorney licensed in California who issued at least five legal opinions and provided other professional services in connection with at least four blank check companies and by which securities of at least three blank check companies were unlawfully allowed to be sold to the public.

2. On October 11, 2017, the Commission filed a complaint against Wilson in SEC v. Wilson (Civil Action No. 17-cv-23712-Williams/Torres), in the United States District Court for the Southern District of Florida. On November 6, 2017, the court entered an order permanently enjoining Wilson by consent, from future violations of Sections 5(a) and 5(c) of the Securities Act of 1933 ("Securities Act"). The Court also imposed by consent, a penny stock bar and a conduct-based injunction enjoining Wilson from directly or indirectly providing, or receiving compensation from the provision of, professional legal services to any person or entity in connection with the offer or sale of securities pursuant to, or claiming, an exemption under Section 4(a)(1) predicated on Securities Act Rule 144, or any other exemption from the registration provisions of the Securities Act, including, without limitation, participating in the preparation or issuance of any opinion letter relating to such offering or sale. Further, the Court ordered Wilson to pay disgorgement of ill-gotten gains, prejudgment interest, and a civil money penalty with the amounts to be determined at a later date upon the Commission's motion.

3. The Commission's complaint alleged, among other things, that from no later than August 2011 through August 2013, Wilson performed legal services for Daniel McKelvey and Steven Sanders (collectively, the "Control Persons") by, among other things, providing at least five legal opinion letters by which restricted securities of at least three blank check companies as defined in Rule 419 under the Securities Act, controlled by the Control Persons ("Blank Check Companies") were unlawfully allowed to be sold to the public. The Control Persons needed Wilson's opinion letters in order to sell the Blank Check Companies, the primary feature of which was a deceptive public float of purportedly unrestricted securities based on the transactions meeting or being exempt from the registration requirements of Section 5 of the Securities Act. These opinion letters were critical to making the securities of the Blank Check Companies eligible for deposit with broker-dealers or otherwise available for public trading.

IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanction agreed to in Respondent Wilson's Offer.

Accordingly, it is hereby ORDERED pursuant to Rule 102(e)(3)(i) of the Commission's Rules of Practice, effective immediately, that:

Wilson is suspended from appearing or practicing before the Commission as an attorney.

By the Commission.

Brent J. Fields
Secretary