

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 83657 / July 17, 2018**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-18603**

**In the Matter of**

**KOOROSH “DANNY” RAHIMI,**

**Respondent.**

**ORDER INSTITUTING ADMINISTRATIVE  
PROCEEDINGS PURSUANT TO SECTION  
15(b) OF THE SECURITIES EXCHANGE  
ACT OF 1934, 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 pursuant to Section 15(b) of the Securities Exchange Act of 1934 (“Exchange Act”) against Koorosh “Danny” Rahimi (“Respondent”).

**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 over the subject matter of these proceedings and the findings contained in Section III.2. below, which are admitted, Respondent consents to the entry of this Order Instituting Administrative Proceedings Pursuant to Section 15(b) of the Securities Exchange Act of 1934, 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. Respondent, age 58, is a resident of Los Angeles, California.
2. On July 5, 2018, a final judgment was entered against Respondent, permanently enjoining him from future violations of Section 5 of the Securities Act and Section 15(a) of the Exchange Act, in the civil action entitled *Securities and Exchange Commission v.*

*Steven J. Muehler, et al.*, Civil Action Number 2:18-cv-01677-CA-SK, in the United States District Court for the Central District of California.

3. The Commission's complaint alleged Respondent worked for AltaVista Capital Markets, LLC, AltaVista Private Client, LLC and AltaVista Securities, LLC (the "Alta Vista Companies") from approximately March 2016 until approximately February 2017, and violated Section 5(c) of the Securities Act and Section 15(a) of the Exchange Act by offering to sell unregistered bonds issued by the Alta Vista Companies. In soliciting investors to purchase those bonds, Rahimi called as many as 100 potential investors in interstate phone calls. In soliciting investors for that bond offering Rahimi used leads purchased by codefendants Steven Muehler ("Muehler") and his wife Claudia Muehler. Rahimi also used solicitation material prepared by Muehler for that purpose. Neither Muehler nor the AltaVista Companies were registered as a broker-dealer, and Muehler was, in fact, barred from association with a broker-dealer as a result of a Commission Order issued on June 21, 2016, which required him to cease and desist from further violations of Sections 10(b) and 15(a) of the Exchange Act and Rule 10b-5 thereunder. In addition, Respondent has never been registered with the Commission as a broker-dealer or investment adviser, and was not associated with a broker-dealer or investment adviser during the period of time when he worked for the AltaVista Companies.

#### IV.

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

Accordingly, it is hereby ORDERED pursuant to Section 15(b)(6) of the Exchange Act, that Respondent be, and hereby is barred from association with any broker, dealer, investment adviser, municipal securities dealer, municipal advisor, transfer agent, or nationally recognized statistical rating organization, with the right to apply for reentry after one year to the appropriate self-regulatory organization or, if there is none, to the Commission.

Any reapplication for association by the Respondent will be subject to the applicable laws and regulations governing the reentry process, and reentry may be conditioned upon a number of factors, including, but not limited to, the satisfaction of any or all of the following: (a) any disgorgement ordered against the Respondent, whether or not the Commission has fully or partially waived payment of such disgorgement; (b) any arbitration award related to the conduct that served as the basis for the Commission order; (c) any self-regulatory organization arbitration award to a customer, whether or not related to the conduct that served as the basis for the Commission order; and (d) any restitution order by a self-regulatory organization, whether or not related to the conduct that served as the basis for the Commission order.

By the Commission.

Brent J. Fields  
Secretary