UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 84206 / September 19, 2018

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3975 / September 19, 2018

ADMINISTRATIVE PROCEEDING
File No. 3-18794

______________________________:
In the Matter of:

ROBERT TORINO
:

ORDER OF SUSPENSION PURSUANT
TO RULE 102(e)(2) OF THE
COMMISSION'S RULES OF PRACTICE

Respondent.:

I.

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of Robert Torino (“Torino”) 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. Torino is a certified public accountant, but his license in Massachusetts expired in 1997.


\(^1\) 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.”
3. As a result of this conviction, Torino was sentenced to 15 months’ imprisonment to be followed by 2 years of supervised release and ordered to pay restitution in the amount of $5,066,353, jointly and severally with co-defendant Nasir Shakouri.

III.

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