

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 84207 / September 19, 2018

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3976 / September 19, 2018

ADMINISTRATIVE PROCEEDING
File No. 3-18796

In the Matter of

BRONSON L. QUON, 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 Bronson L. Quon ("Quon") 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. Quon is a certified public accountant in California.
2. On March 23, 2018, a judgment of conviction was entered against Quon in *United States v. Bronson Quon*, CR No. 17-00506, in the United States District Court for the Central District of California, finding him guilty of one count of omission of material facts in statement to accountants in violation of 15 U.S.C. §§ 78m(b)(2)(B), 78ff(a) and 17 C.F.R. § 240.13b2-2.
3. As a result of this conviction, Quon was sentenced to probation for a term of three

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."

years with a condition of home detention for six months and ordered to pay a fine of \$20,000.

III.

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