UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  

SECURITIES EXCHANGE ACT OF 1934  
Release No.  84252 / September 21, 2018  

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No.  3979 / September 21, 2018  

ADMINISTRATIVE PROCEEDING  
File No.  3-18817  

____________________________  
In the Matter of  
____________________________  
ORDER OF FORTHWITH 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 Dennis W. Hamilton pursuant to Rule 102(e)(2) of the Commission’s Rules of Practice, 17 C.F.R. § 201.102(e)(2).  

II.  

The Commission finds that:  

1.  

Dennis Wayne Hamilton is a certified public accountant in Colorado.  

2.  

On September 12, 2016, a judgment of conviction was entered against Hamilton in United States v. Dennis W. Hamilton, No. 3:16-cr-00058-AWT, in the United States District Court for the District of Connecticut, finding him guilty of one count of securities fraud.  

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, Hamilton was sentenced to 8 months imprisonment and ordered to pay a fine in the amount of $131,958.

III.

In view of the foregoing, the Commission finds that Hamilton 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 Dennis W. Hamilton 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