

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
DENNIS W. HAMILTON, CPA,	:	COMMISSION'S RULES OF PRACTICE
	:	
Respondent.	:	

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).¹

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