

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 86804 / August 29, 2019**

**ACCOUNTING AND AUDITING ENFORCEMENT**  
**Release No. 4068 / August 29, 2019**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-19391**

<b>In the Matter of</b>	:	
	:	
	:	<b>ORDER OF FORTHWITH SUSPENSION</b>
	:	<b>PURSUANT TO RULE 102(e)(2) OF THE</b>
<b>ROBIN SMYTH,</b>	:	<b>COMMISSION’S RULES OF PRACTICE</b>
	:	
<b>Respondent.</b>	:	
	:	

**I.**

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of Robin Smyth pursuant to Rule 102(e)(2) of the Commission’s Rules of Practice, 17 C.F.R. § 201.102(e)(2).<sup>1</sup>

**II.**

The Commission finds that:

1. Smyth was the chief financial officer of KIT Digital, Inc., a public company, from 2003 (beginning at KIT Digital’s predecessor, ROO Group) until mid-2012, with the exception of a brief period from April to September 2009. In addition, during the relevant period, Smyth also served as KIT Digital’s principal accounting officer (with the exception of the same brief period).

2. On April 18, 2019 a criminal judgment of conviction was entered against Smyth in *United States v. Smyth, et al*, No. 15-CR-536 (PGG), in the United States District Court for the Southern District of New York, finding him guilty of one count of conspiracy to commit

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<sup>1</sup> 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.”

securities fraud, one count of securities fraud, and three counts of making false statements in annual and quarterly reports filed with the Securities and Exchange Commission.

3. As a result of this criminal judgment, Smyth was sentenced to time served and ordered to pay a penalty of \$100,000, with the determination of any restitution amount to be made at a later date.

### **III.**

In view of the foregoing, the Commission finds that Smyth 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 Smyth 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.

Vanessa A. Countryman  
Secretary