United States of America
Before the
Securities and Exchange Commission

Securities Exchange Act of 1934
Release No. 87969 / January 15, 2020

Accounting and Auditing Enforcement
Release No. 4112 / January 15, 2020

Administrative Proceeding
File No. 3-18346

In the Matter of

David Middendorf, CPA,

Respondent.

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 David Middendorf 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. Middendorf is a certified public accountant in Georgia, New York, and Ohio.

2. On September 11, 2019, a judgment of conviction was entered against Middendorf in United States v. David Middendorf, et al, No. 18-Cr.-36, in the United States District Court for the Southern District of New York, finding him guilty of one count of conspiracy to commit wire fraud and three counts of wire fraud.

3. As a result of this conviction, Middendorf was sentenced to imprisonment of one year and one day in a federal penitentiary.

1 Rule 102(e)(2) provides in pertinent part that “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.”
III.

In view of the foregoing, the Commission finds that Middendorf 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 David Middendorf 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