UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 87970 / January 15, 2020

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4113 / January 15, 2020

ADMINISTRATIVE PROCEEDING
File No. 3-18346

______________________________:
In the Matter of:
______________________________:
JEFFREY WADA, 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 Jeffrey Wada 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. Wada is a certified public accountant in California.

2. On October 11, 2019, a judgment of conviction was entered against Wada 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 two counts of wire fraud.

3. As a result of this conviction, Wada was sentenced to imprisonment of nine
months 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 Wada 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 Jeffrey Wada 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