

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934

Release No. 57722 / April 25, 2008

ADMINISTRATIVE PROCEEDING

File No. 3-13021

In the Matter of

AMIR ROSENTHAL, Esq.

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 Amir Rosenthal pursuant to Rule 102(e)(2) of the Commission's Rules of Practice [17 C.F.R. 200.102(e)(2)].¹

II.

The Commission finds that:

1. Rosenthal is an attorney admitted to practice in New York.
2. On February 8, 2007, the U.S. Attorney's Office for the Eastern District of New York charged Rosenthal with conspiracy to commit securities fraud by engaging in insider trading; that insider trading is also the subject of a Commission civil action, *SEC v. Aragon Capital Management, LLC, et al.*, 07 Civ. 919 (KMK) (S.D.N.Y.). Simultaneously, Rosenthal pled guilty to one count of felony conspiracy to commit securities fraud in violation of 18 U.S.C. 371.
3. On July 31, 2007, a judgment was entered against Rosenthal sentencing him to 33 months in federal prison followed by 3 years of supervised release, fining him \$75,000, and requiring him to perform 300 hours of community service.

¹Rule 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."

III.

In view of the foregoing, the Commission finds that Rosenthal has been convicted of a felony involving moral turpitude within the meaning of Rule 102(e)(2) of the Commission's Rules of Practice. Accordingly, it is ORDERED, that Amir Rosenthal 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.

Nancy M. Morris
Secretary