

3. As a result of this conviction, Kohler was sentenced to 60 months imprisonment in a federal penitentiary and ordered to pay restitution in the amount of \$471,000,000.

III.

In view of the foregoing, the Commission finds that Kohler 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 Raquel Kohler 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