

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 59703 / April 3, 2009

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2959 / April 3, 2009

ADMINISTRATIVE PROCEEDING
File No. 3-13430

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In the Matter of	:	
	:	
DAN WISE, CPA,	:	ORDER OF SUSPENSION PURSUANT
a/k/a DANNY WISE, CPA,	:	TO RULE 102(e)(2) OF THE
	:	COMMISSION'S RULES OF PRACTICE
	:	
Respondent.	:	
_____	:	

I.

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of Dan Wise, CPA (“Wise”) 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. Wise has been licensed as a certified public accountant in California since 1983 and in Arizona since 1994.

¹ Rule 102(e)(2) provides in pertinent part: “any person whose license to practice as an accountant . . . has been revoked or suspended in any State . . . shall be forthwith suspended from appearing or practicing before the Commission.”

2. On December 10, 2008, the Arizona State Board of Accountancy issued a decision and order, by consent, against Wise, finding that Wise committed ethical violations and failed to respond to client allegations regarding misappropriation of client funds intended as payments to the Internal Revenue Service.

3. As a result of this decision and order, Wise's Arizona license as a certified public accountant was revoked.

III.

In view of the foregoing, the Commission finds that Wise's license as a certified public accountant has been revoked within the meaning of Rule 102(e)(2) of the Commission's Rules of Practice.

Accordingly, it is ORDERED that Dan Wise 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.

Elizabeth M. Murphy
Secretary