

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 57443 / March 6, 2008

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2795 / March 6, 2008

ADMINISTRATIVE PROCEEDING
File No. 3-12983

In the Matter of	:	
WILLIAM J. RAUWERDINK, CPA,	:	
Respondent.	:	
	:	ORDER OF FORTHWITH
	:	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 William J. Rauwerdink (“Rauwerdink”) 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. Rauwerdink is a certified public accountant in Michigan.
2. On June 20, 2007, a judgment of conviction was entered against Rauwerdink in *United States v. Rauwerdink*, No. 03 CR 80474-2, in the United States District Court for the Eastern District of Michigan, finding him guilty of one count of conspiracy to commit mail fraud, wire fraud, and bank fraud and to make false statements to a federal agency (the

¹ Rule 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.”

Commission), and to one count of making false statements to a federal agency. The conduct occurred while Rauwerdink was Chief Financial Officer of Lason, Inc., a publicly traded company.

3. As a result of this conviction, Rauwerdink was sentenced to 45 months imprisonment in a federal penitentiary and 24 months supervised release, and ordered to pay restitution in the amount of \$ 285,162,957.00.

III.

In view of the foregoing, the Commission finds that Rauwerdink 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 William J. Rauwerdink 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