

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 66735 / April 4, 2012

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3376 / April 4, 2012

ADMINISTRATIVE PROCEEDING
File No. 3-14834

In the Matter of

BRYAN N. POLOZOLA, 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 Bryan N. Polozola (“Polozola”) pursuant to Rule 102(e)(2) of the Commission’s Rules of Practice [17 C.F.R. § 201.102(e)(2)].¹

II.

The Commission finds that:

1. Polozola is a certified public accountant licensed in Texas and New York.
2. On March 26, 2012, a judgment of conviction was entered against Polozola in United States v. Bryan N. Polozola, 1:11-cr-00374-RLW, in the United States District Court for the District of Columbia, finding him guilty of one count of making false statements to Commission staff during investigative testimony in violation of 18 U.S.C. § 1001.

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.”

3. As a result of his conviction, Polozola was sentenced to a 24 month term of probation and ordered to serve 200 hours of community service and to pay an assessment in the amount of \$100.

III.

In view of the foregoing, the Commission finds that Polozola 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 Bryan N. Polozola 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