

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 56395 / September 12, 2007**

**ACCOUNTING AND AUDITING ENFORCEMENT**  
**Release No. 2677 / September 12, 2007**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-12759**

\_\_\_\_\_ :  
**In the Matter of** :

**DAVID HEYMAN, 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 David Heyman pursuant to Rule 102(e)(2) of the Commission's Rules of Practice [17 C.F.R. § 200.102(e)(2)].<sup>1</sup>

**II.**

The Commission finds that:

1. Heyman is a certified public accountant licensed in the State of New York.
2. On July 31, 2007, a judgment of conviction was entered against Heyman in *United States v. Zvi Rosenthal, et al.*, No. 07-CR-69-01 (JG), in the United States District Court for the Eastern District of New York, finding him guilty of one count of conspiracy to commit securities fraud.

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<sup>1</sup> 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 this conviction, Heyman was sentenced to fifteen months' imprisonment in a federal penitentiary, three years of supervised release following his incarceration and four hundred hours of community service.

### **III.**

In view of the foregoing, the Commission finds that Heyman 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 David Heyman 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