

Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission's jurisdiction over him and the subject matter of these proceedings, and the findings contained in Section III.2 below, which are admitted, Respondent consents to the entry of this Order Instituting Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions ("Order"), as set forth below.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that:

1. Rooks, age 46, is and has been a certified public accountant licensed to practice in the State of Georgia since 1992.
2. On September 5, 2012, a final judgment was entered against Rooks, permanently enjoining him from future violations of Sections 10(b) and 14(e) of the Exchange Act and Rules 10b-5 and 14e-3 thereunder, in the civil action entitled Securities and Exchange Commission v. R. Jeffrey Rooks, Civil Action Number 1:12-CV-2988-CAP, in the United States District Court for the Northern District of Georgia. Rooks was also ordered to pay \$18,482.12 in disgorgement, \$1,432.68 in prejudgment interest, and a \$4,620.54 civil money penalty.
3. The Commission's complaint alleged, among other things, that Rooks traded in the securities of Chattem, Inc., while in possession of material, non-public information that had been tipped to him from an accounting partner who misappropriated the information from an accounting client, while further knowing that the information was obtained in breach of a duty of trust in confidence that the accounting partner owed to the accounting client.

IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanction agreed to in Respondent Rook's Offer.

Accordingly, it is hereby ORDERED, effective immediately, that Rooks is suspended from appearing or practicing before the Commission as an accountant.

By the Commission.

Elizabeth M. Murphy
Secretary