

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 63822 / February 2, 2011

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3239 / February 2, 2011

ADMINISTRATIVE PROCEEDING
File No. 3-14217

In the Matter of

ERIC A. HOLZER, 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 Eric A. Holzer (“Holzer”) pursuant to Rule 102(e)(2) of the Commission’s Rules of Practice [17 C.F.R. § 200.102(e)(2)].¹

II.

FINDINGS

The Commission finds that:

- A. Holzer was licensed to practice law in the State of New York on July 18, 2003.
- B. Holzer is a certified public accountant in the State of New York.

C. On May 7, 2009, Holzer pleaded guilty before the United States District Court for the Southern District of New York in *United States v. Eric A. Holzer*, Case No.1:09-cr-470 (S.D.N.Y), to one count of conspiracy to commit securities fraud, in violation of 18 U.S.C. § 371, and one count of securities fraud, in violation of 15 U.S.C. §§ 78j(b) and 78ff, 17 C.F.R. § 240.10b-5 and 240.10b5-2, and 18 U.S.C. § 2. On October 2, 2009, a judgment in the criminal case was entered against Holzer on the basis of his plea of guilty. As a result, Holzer was

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.”

sentenced to five (5) years of probation, ordered to pay an assessment of \$200 and a criminal fine of \$15,000, and ordered to forfeit over \$119,300, representing proceeds derived from his criminal offense.²

III.

ORDER IMPOSING SANCTIONS

In view of the foregoing, the Commission finds that Holzer has been convicted of a felony involving moral turpitude within the meaning of Rule 102(e)(2) of the Commission's Rules of Practice.

Accordingly, it is ORDERED, that Eric A. Holzer 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

² On December 29, 2009, disciplinary proceedings in New York by the First Department of the Appellate Division resulted in Holzer's disbarment due to his felony convictions.

Service List

Rule 141 of the Commission's Rule of Practice provides that the Secretary, or another duly authorized officer of the Commission, shall serve a copy of the Order of Forthwith Suspension Pursuant to Rule 102(e)(2) of the Commission's Rules of Practice ("Order") on the Respondent and his legal agent.

The attached Order has been sent to the following parties and other persons entitled to notice:

Honorable Brenda P. Murray
Chief Administrative Law Judge
Securities and Exchange Commission
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