

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 66024 / December 21, 2011

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3349 / December 21, 2011

ADMINISTRATIVE PROCEEDING
File No. 3-14674

In the Matter of

ERIC JON STRASSER,

Respondent.

**ORDER OF SUSPENSION PURSUANT
TO RULE 102(e)(2) OF THE
COMMISSION'S RULES OF PRACTICE**

I.

The Securities and Exchange Commission ("Commission") deems it appropriate to issue an order of forthwith suspension of Eric Jon Strasser ("Strasser") 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. Strasser, age 47, is a resident of Las Vegas, Nevada. Between approximately 2005 and 2009, Strasser was a consultant to Soyo Group, Inc. ("Soyo") who acted as its de facto controller in that he prepared Soyo's periodic filings with the Commission and was a liaison between Soyo and its auditor. In the mid-1980s, Strasser worked as an auditor and passed the examination to become a certified public accountant, but he never obtained a license.

2. On April 22, 2011, an amended judgment of conviction was entered against Strasser in *United States v. Strasser*, No. 2:10-cr-00266-LDG-LRL-1, in the United States

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."

District Court for the District of Nevada, finding him guilty of one count of misprision of a felony under 18 U.S.C. §4.

3. As a result of this conviction, Strasser was sentenced to 5 years of probation and ordered to pay restitution in the amount of \$190,000.²

III.

In view of the foregoing, the Commission finds that Strasser 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 Eric Jon Strasser 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 June 25, 1992, a judgment of conviction was entered against Strasser for one count of computer fraud under 18 U.S.C. §1030(a)(4) in *United States v. Strasser*, No. 1:91-cr-00836-DNE-1, in the United States District Court for the Southern District of New York. As a result of this conviction, Strasser was sentenced to 16 months of imprisonment.