

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3341 / November 23, 2015

ADMINISTRATIVE PROCEEDING  
File No. 3-16917

In the Matter of

GARFIELD M. TAYLOR

ORDER TO SHOW CAUSE

On October 22, 2015, the Securities and Exchange Commission issued an Order Instituting Administrative Proceedings (OIP) against Respondent. The Division of Enforcement has submitted a declaration establishing that Respondent was served with the OIP by mail on October 27, 2015. Respondent's Answer was therefore due November 19, 2015. *See* OIP at 3; 17 C.F.R. §§ 201.160(b), .220(b). To date, Respondent has not filed an Answer.

A telephonic prehearing conference was held November 20, 2015, at which the Division appeared, but Respondent did not. A representative of FCI Allenwood Low—the correctional institution where Respondent is currently incarcerated—did appear, and stated that Respondent had been provided notice of the prehearing conference and an opportunity to attend but had chosen not to.

I therefore ORDER Respondent to SHOW CAUSE by December 3, 2015, why this proceeding should not be determined against him due to his failure to file an Answer, appear at the prehearing conference, or otherwise defend this proceeding. *See* 17 C.F.R. §§ 201.155(a)(1)-(2), .220(f), .221(f).

The Division is granted leave to file an appropriate dispositive motion by January 4, 2016. The Division's motion shall address what sanctions are in the public interest and shall include a discussion of the public interest factors under *Steadman v. SEC*, 603 F.2d 1126, 1140 (5th Cir. 1979), *aff'd on other grounds*, 450 U.S. 91 (1981), with citations to supporting evidence. Supporting evidence should include a declaration identifying each exhibit with a short description. In addition to the required filing with the Office of the Secretary, an electronic courtesy copy should be emailed to [alj@sec.gov](mailto:alj@sec.gov) in PDF text-searchable format. Exhibits should be sent as separate attachments, not a combined PDF.

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James E. Grimes  
Administrative Law Judge