

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 72076 / May 1, 2014

Admin. Proc. File No. 3-15130

In the Matter of the Application of
MPHASE TECHNOLOGIES, INC.
c/o Frank C. Razzano, Esq.
Pepper Hamilton LLP
600 14th Street, N.W.
Washington, D.C. 20005-2004

For Review of Action Taken by

FINRA

ORDER DENYING REQUEST FOR ORAL ARGUMENT

mPhase Technologies, Inc., has applied for review of a FINRA action. In connection with that application, mPhase has requested oral argument. FINRA does not oppose the request.

Rule 451(a) of the Commission's Rules of Practice, 17 C.F.R. § 201.451(a), provides that oral argument will be allowed in a case of this type only if the Commission determines that it will significantly aid the decisional process. It appears that the issues raised in the pending application can be determined on the basis of the record and the papers filed by the parties, without the Commission hearing oral argument.

Accordingly, it is ORDERED that the request of mPhase Technologies, Inc., for oral argument is denied.

For the Commission by the Office of the General Counsel, pursuant to delegated authority.

Lynn M. Powalski
Deputy Secretary