

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1084/December 5, 2013

ADMINISTRATIVE PROCEEDING
File No. 3-14630

In the Matter of

DANIEL J. GALLAGHER

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ORDER

The Securities and Exchange Commission instituted this proceeding with an Amended Order Instituting Proceedings (OIP) on October 18, 2013, pursuant to Section 8A of the Securities Act of 1933 and Sections 15(b) and 21C of the Securities Exchange Act of 1934. The OIP alleges that Daniel J. Gallagher (Gallagher) violated the antifraud provisions of the securities laws and was convicted of securities fraud and wire fraud in United States v. Gallagher, 2:11-cr-00806 (E.D.N.Y. Apr. 23, 2013). A prehearing conference was held today. Kevin P. McGrath, Esq., appeared on behalf of the Division of Enforcement (Division), and Gallagher appeared pro se.

The Division was granted leave, pursuant to 17 C.F.R. § 201.250(a), to file a motion for summary disposition, which will be due on January 10, 2014. Gallagher's opposition will be due on February 21, 2014.

IT IS SO ORDERED.

/S/ Carol Fox Foelak
Carol Fox Foelak
Administrative Law Judge