

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 1305/March 14, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-15790

In the Matter of

MICHAEL A. HOROWITZ and  
MOSHE MARC COHEN

ORDER SCHEDULING  
HEARING AND DESIGNATING  
PRESIDING JUDGE

The Securities and Exchange Commission (Commission) has ordered, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice, that the Administrative Law Judge assigned to this proceeding shall issue an initial decision no later than 300 days from service of the Order Instituting Proceedings. See 17 C.F.R. § 201.360(a)(2).

IT IS ORDERED that the hearing in this matter commence at 9:30 a.m., Monday, April 14, 2014, in the Commission Headquarters Offices, Hearing Room 2, 100 F Street, N.E., Washington, D.C. 20549.

IT IS FURTHER ORDERED that Chief Administrative Law Judge Brenda P. Murray preside at the hearing in these proceedings and perform other and related duties in accordance with the Commission's Rules of Practice.

IT IS FURTHER ORDERED that the parties confer and notify the presiding judge of a suggested date and time for a prehearing conference which will be conducted telephonically unless the parties prefer otherwise.

Service of all orders and rulings on parties is made by the Office of the Secretary, or other duly authorized Commission officer, pursuant to Commission Rule of Practice 141. See 17 C.F.R. § 201.141. All issuances by Administrative Law Judges are posted on the Commission's web site, <https://www.sec.gov/alj.shtml>. Finally, information prepared by this office to assist the parties is attached to this Order. For the Commission, by its Chief Administrative Law Judge, pursuant to delegated authority.

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Brenda P. Murray  
Chief Administrative Law Judge