

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 1589/July 7, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-15790

In the Matter of

MICHAEL A. HOROWITZ and  
MOSHE MARC COHEN

ORDER FOLLOWING  
PREHEARING CONFERENCE

On March 13, 2014, the Securities and Exchange Commission (Commission) issued an Order Instituting Administrative and Cease-and-Desist Proceedings (OIP), pursuant to Section 8A of the Securities Act of 1933, Sections 15(b) and 21C of the Securities Exchange Act of 1934, Section 203(f) of the Investment Advisers Act of 1940, and Section 9(b) of the Investment Company Act of 1940 against Michael A. Horowitz (Horowitz) and Moshe Marc Cohen (Cohen). On July 1, 2014, I issued an Order Staying Proceedings as to Horowitz. Michael A. Horowitz, Admin. Proceed. Rulings Release No. 1578, 2014 SEC LEXIS 2338.

At a prehearing conference held on July 7, 2014, I ordered the following:

- July 30, 2014: Cohen will provide the Division of Enforcement (Division) with the names of his witnesses and copies of his exhibits;
- August 6, 2014: Cohen will provide the Division with his written expert testimony, if any;
- August 20, 2014: Parties will file prehearing briefs with the Office of the Secretary; and
- August 25, 2014: Hearing will begin at 9:30 a.m. EDT in a courtroom to be located in New York City.

I CANCELED the hearing scheduled to begin in Los Angeles on July 28, 2014, and DENIED several motions filed by Cohen.

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Brenda P. Murray  
Chief Administrative Law Judge