

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2232/January 20, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-15790

In the Matter of

MICHAEL A. HOROWITZ and
MOSHE MARC COHEN

ORDER GRANTING REQUEST
FOR ADDITIONAL TIME TO
FILE OPPOSITION

On March 13, 2014, the Securities and Exchange 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. I held three days of public hearings in August 2014, and issued an Initial Decision on January 7, 2015. *Michael A. Horowitz*, Initial Decision Release No. 733, 2015 SEC LEXIS 43 (Jan. 7, 2015).

On January 13, 2015, the Division of Enforcement (Division) filed a Motion to Correct Manifest Error of Fact in the Initial Decision (Motion), pursuant to Rule 111(h) of the Commission's Rules of Practice. *See* 17 C.F.R. § 201.111. On January 20, 2015, Respondent Moshe Marc Cohen (Cohen) requested that I extend the deadline for his opposition to the Motion by two days, to January 23, 2015. The Division informed this Office that it does not oppose Cohen's request.

Accordingly, I GRANT Cohen's request for an extension of time, and his opposition to the Motion is due by January 23, 2015.

Brenda P. Murray
Chief Administrative Law Judge