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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 2707/May 21, 2015

ADMINISTRATIVE PROCEEDING File No. 3-16479

In the Matter of

JOSEPH J. ALMAZON AND SPARTAN CAPITAL PARTNERS ORDER DISCONTINUING PROCEEDING WITHOUT PREJUDICE

The Securities and Exchange Commission issued an Order Instituting Administrative Proceedings (OIP) in this proceeding on April 8, 2015, pursuant to Section 15(b) of the Securities Exchange Act of 1934.

The Division of Enforcement (Division) moves to discontinue the proceeding without prejudice to reinstate. In its motion, the Division represents that it has attempted diligently to serve the OIP on both Respondents at their known addresses, but that its efforts have been unsuccessful. Efforts to locate Respondents elsewhere have not been fruitful. The Division has also emailed the OIP to an address at which Respondent Almazon agreed to be served in a related civil proceeding, but he has not acknowledged service in this proceeding.

The Commission has delegated to the Chief Administrative Law Judge the authority to "grant motions of staff counsel to discontinue administrative proceedings as to a particular respondent who has died or cannot be found, or because of a mistake in the identity of a respondent named in the order for proceedings." *See* 17 C.F.R. § 200.30-10(a)(8). Due to the Division's inability to locate and serve Respondents, despite its diligent efforts, I GRANT the motion and ORDER that the proceeding is discontinued without prejudice.

Brenda P. Murray

Chief Administrative Law Judge