

MAY 28 2002

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
May 24, 2002

CTFD. NO. \_\_\_\_\_

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In the Matter of	:	
	:	
HORTON & COMPANY and	:	ORDER ADMITTING EXHIBIT
EDWARD C. HORTON	:	AND CLOSING RECORD
	:	

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The hearing in this proceeding was held on April 23 through 26, 2001. The record remains open. Respondents have submitted correspondence indicating that Horton & Company is inactive, but extant, and that Edward C. Horton has joined another accounting firm. The Division of Enforcement does not dispute the facts stated in the correspondence but affirms that it has not changed its request for sanctions against each Respondent. The correspondence will be admitted as an additional exhibit as follows:

IT IS ORDERED that the following exhibit IS ADMITTED INTO EVIDENCE:

Respondents' Exhibit 14, two pages, consisting of a one-page letter dated October 5, 2001, from Adrienne C. Rogove and a one-page letter dated May 7, 2002, from Adrienne C. Rogove.

The undersigned will transmit the exhibit to the Office of the Secretary of the Securities and Exchange Commission for inclusion in the record of evidence.

IT IS FURTHER ORDERED that the record of evidence in this proceeding IS CLOSED.



Carol Fox Foelak  
Administrative Law Judge