

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1282/March 5, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-15753

In the Matter of

MICHAEL GORDON

ORDER POSTPONING HEARING AND
SCHEDULING PREHEARING
CONFERENCE

On February 18, 2014, the Securities and Exchange Commission (Commission) issued an Order Instituting Administrative Proceedings (OIP) against Michael Gordon (Gordon), pursuant to Section 15(b) of the Securities Exchange Act of 1934. The OIP alleges that on April 21, 2009, Gordon pled guilty in New York Supreme Court to one felony count of attempted enterprise corruption, in violation of New York Penal Law Section 110-460.20, and one count of third-degree grand larceny, in violation of New York Penal Law Section 155.35; and on May 4, 2012, the state court sentenced him to five years of probation and ordered him to pay \$46,799 in restitution. OIP at 1-2; People v. Gordon, Case No. 1784-2009 (N.Y. Sup. Ct., N.Y. Cnty.). A hearing is currently scheduled for March 25, 2014, in this administrative proceeding.

Based on tracking information and U.S. Postal Service return receipt confirmation provided by the Office of the Secretary, it appears that service of the OIP was effected on February 22, 2014, pursuant to Commission Rule of Practice 141(a)(2)(i). 17 C.F.R. § 201.141(a)(2)(i). Gordon's Answer to the OIP is due twenty days after service of the OIP on him, or by Monday, March 17, 2014, as service appears to have been effected by mail. See OIP at 2; 17 C.F.R. §§ 201.160(b), .220(b).

It is ORDERED that the hearing currently scheduled for March 25, 2014, is POSTPONED sine die, and a telephonic prehearing conference (PHC) will be held on Tuesday, March 11, 2014, at 10:00 a.m. EDT. If Gordon fails to participate in the PHC or fails to timely file an Answer, he may be deemed in default and the proceeding may be determined against him. See OIP at 2; 17 C.F.R. §§ 201.155(a)(1)-(2), .220(f), .221(f).

Cameron Elliot
Administrative Law Judge