

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1459/May 23, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-15790

In the Matter of

MICHAEL A. HOROWITZ and
MOSHE MARC COHEN

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NOTICE OF HEARING LOCATION

The hearing in this administrative proceeding will begin at 9:30 a.m. PDT on July 28, 2014, in Courtroom 24 of the United States District Court for the Central District of California, 312 North Spring Street, Los Angeles, CA 90012-4701.

Brenda P. Murray
Chief Administrative Law Judge