

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 1583/July 2, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-15790

In the Matter of

MICHAEL A. HOROWITZ and  
MOSHE MARC COHEN

ORDER SETTING PREHEARING  
CONFERENCE

On March 13, 2014, the Securities and Exchange Commission (Commission) issued an Order Instituting Administrative and Cease-and-Desist Proceedings, 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 against Michael A. Horowitz (Horowitz) and Moshe Marc Cohen (Cohen). The hearing is scheduled to begin on July 28, 2014, in the United States District Court for the Central District of California, 312 North Spring Street, Los Angeles, CA 90012-4701.

On July 1, 2014, I issued an Order Staying Proceedings as to Horowitz. Michael A. Horowitz, Admin. Proceed. Rulings Release No. 1578 (July 1, 2014).

**Order**

I ORDER a telephonic prehearing conference at 10:00 a.m. EDT on Monday, July 7, 2014.

At the prehearing conference we will decide whether under present circumstances the July 28 hearing should be held in California, given that Cohen, appearing pro se, and Division of Enforcement counsel are located on the East Coast. In addition, Cohen's multiple pleadings will be considered.

This Order will be communicated to the parties electronically given the holiday weekend and the time constraints.

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Brenda P. Murray  
Chief Administrative Law Judge