

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 1601/July 10, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-15790

---

In the Matter of :  
: **NOTICE OF HEARING LOCATION**  
: **MICHAEL A. HOROWITZ and** :  
**MOSHE MARC COHEN** :

---

The hearing in this administrative proceeding will begin at 9:30 a.m. EDT on August 25, 2014, in Courtroom 238, Jacob Javits Federal Building, 26 Federal Plaza, New York, New York, 10278.

The subject of subpoenas is covered in Commission Rule of Practice 232. 17 C.F.R. §201.232. A copy of the request for issuance and the original subpoenas should be sent to the administrative law judge for signature. The Office returns signed subpoenas by regular mail unless the requesting party, who is responsible for service, submits an alternative means such as a self-addressed Federal Express envelope.

---

Brenda P. Murray  
Chief Administrative Law Judge