

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 1696/August 13, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-15790

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In the Matter of :  
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: NOTICE  
MICHAEL A. HOROWITZ and :  
MOSHE MARC COHEN :

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On March 13, 2014, the Securities and Exchange Commission (Commission) issued an Order Instituting Administrative and Cease-and-Desist Proceedings (OIP), 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 case has ended as to Horowitz. Michael A. Horowitz, Securities Act Release No. 9620, 2014 WL 3749703 (July 31, 2014). The hearing will begin on August 25, 2014, in Courtroom 238, Jacob Javits Federal Building, 26 Federal Plaza, New York, New York, 10278.

My Office has received a number of pleadings from Cohen, several of which were filed over the last few days. I will be presiding at a hearing in Houston, Texas, next week and will rule on all pending matters in this proceeding at the initiation of the hearing. The hearing and the filing of pre-hearing briefs and the hearing should proceed in accordance with the procedural schedule ordered on July 7, 2014. Michael A. Horowitz, Admin. Proc. Rulings Release No. 1589, 2014 SEC LEXIS 2417.

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Brenda P. Murray  
Chief Administrative Law Judge