

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 1769/September 5, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-15790

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In the Matter of

MICHAEL A. HOROWITZ and  
MOSHE MARC COHEN

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ORDER FOLLOWING HEARING

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 as to Cohen concluded on August 27, 2014. The Division of Enforcement's (Division) Initial Brief is due September 29, 2014, Cohen's Opposing Brief is due October 27, 2014, and the Division's Reply Brief is due November 17, 2014. *See* Hearing Tr. 968.

Right before and right after the hearing, Cohen, who appears *pro se*, filed a large number of almost identical motions and/or requests, most of which I ruled upon at the start of the hearing. I will attempt to deal with any outstanding matters that merit consideration in the Initial Decision. The only matter that needs immediate attention is Cohen's request that I order that the Division provide him a copy of the three-day hearing transcript at no cost. That request is DENIED. The Commission's Office of the Secretary provides information on obtaining the transcript, which is available for purchase pursuant to Commission Rule of Practice 302(b). *See* 17 C.F.R. § 201.302(b).

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Brenda P. Murray  
Chief Administrative Law Judge