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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 2102/December 5, 2014

ADMINISTRATIVE PROCEEDING File No. 3-16277

In the Matter of

DOUGLAS L. SWENSON, CPA

ORDER POSTPONING HEARING AND SCHEDULING PERIODIC STATUS UPDATES

On November 14, 2014, the Securities and Exchange Commission issued an Order Instituting Administrative Proceedings (OIP) against Respondent pursuant to Section 15(b) of the Securities Exchange Act of 1934 and Notice of Hearing and Order of Suspension pursuant to Rule 102(e)(2) of the Commission's Rules of Practice. A hearing is currently scheduled for December 15, 2014.

On December 4, 2014, the Division of Enforcement (Division) submitted a Motion to Postpone Hearing (Motion). The Division states that there is no evidence that proper service has been effected on Respondent, to whom the OIP was mailed via certified mail. The Motion represents that the Division may seek alternative ways of serving Respondent, and requests that the hearing in this matter be postponed.

I ORDER that the hearing scheduled for December 15, 2014, is POSTPONED, and the Division shall update this Office via email to <u>alj@sec.gov</u> by December 31, 2014, and on every month-end thereafter until service is effected, of the status of service on Respondent.

James E. Grimes Administrative Law Judge