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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 2204 / January 9, 2015

ADMINISTRATIVE PROCEEDING

File No. 3-16130	
In the Matter of	ORDER SETTING LOCATIONS
SEAN C. COOPER	FOR HEARING AND PREHEARING CONFERENCE

The hearing in this proceeding, scheduled to begin on March 2, 2015, will be held at the U.S. Tax Court, Federal Building & U.S. Courthouse, 450 Golden Gate Avenue, San Francisco, California, in Room 2-1408.

The final prehearing conference, scheduled for February 25, 2015, will be held in person at the James R. Browning Courthouse of the United States Court of Appeals for the Ninth Circuit, 95 7th Street, San Francisco, California, in a room to be determined, at 9:00 a.m. PST.

SO ORDERED.

Jason S. Patil Administrative Law Judge