

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 69057 / March 7, 2013

ADMINISTRATIVE PROCEEDING
File No. 3-13199

In the Matter of

**CORNERSTONE CAPITAL
MANAGEMENT, INC., and
LAURA JEAN KENT,**

Respondents.

**ORDER DIRECTING DISBURSEMENT
OF DISTRIBUTION FUND**

On December 18, 2009, the United States Securities and Exchange Commission (“Commission”) issued a Notice of Proposed Plan of Distribution and Opportunity for Comment (“Distribution Plan”) (Exchange Act Rel. No. 61208) pursuant to Rule 1103 of the Commission’s Rules on Fair Fund and Disgorgement Plans, 17 C.F.R. §201.1103. The Notice advised parties that they could obtain a copy of the Distribution Plan at www.sec.gov. The Notice also advised that all persons desiring to comment on the Distribution Plan could submit their comments, in writing, within 30 days of the date of the Notice. No comments were received by the Commission in response to the Notice. On March 5, 2010, the Commission issued an Order Approving Plan and Appointing a Plan Administrator (Exchange Act Rel. No. 61653).

The Distribution Plan provides that the Plan Administrator will compile the necessary information regarding the Harmed Investors described in the Distribution Plan to be submitted to the U.S. Department of Treasury’s Financial Management Service (“FMS”) in the required file format, and Commission staff will then obtain authorization from the Commission to disburse pursuant to SEC Rule 1101(b)(6).¹

¹ The Distribution Plan provides for three disbursement payments to the Harmed Investors. This is the second Order Directing Disbursement. The first Order Directing Disbursement was approved on September 17, 2010 (Exchange Act Rel. No. 62936).

Accordingly, it is ORDERED that the Commission staff shall transmit the electronic file containing the necessary information regarding the Harmed Investors to FMS for the transfer and distribution of \$121,117.06 in funds to the Harmed Investors in accordance with the Distribution Plan.

By the Commission.

Elizabeth M. Murphy
Secretary