UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933 Release No. 9876 / August 3, 2015

SECURITIES EXCHANGE ACT OF 1934 Release No. 75591 / August 3, 2015

ADMINISTRATIVE PROCEEDING File No. 3-13109

In the Matter of

EXTENSION ORDER

GORDON BRENT PIERCE

On August 3, 2015, the Counsel for Respondent requested an extension of time, until August 10, 2015, to respond to the Division's Opposition to the Respondent's Motion to Vacate. The Counsel represents that the Division consents to the request. Extensions of time are disfavored. It appears appropriate, however, to grant the Division's request. Therefore,

It is ORDERED that the time for Respondent to respond to the Motion is extended to August 10, 2015.

For the Commission, by its Secretary, pursuant to delegated authority.

Jill M. Peterson Assistant Secretary