UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933 Release No. 9978 / November 18, 2015

SECURITIES EXCHANGE ACT OF 1934 Release No. 76473 / November 18, 2015

ADMINISTRATIVE PROCEEDING

File No. 3-15974

In the Matter of

JAMES E. COHEN and : ORDER EXTENDING JOSEPH A. CORAZZI : BRIEFING SCHEDULE

On November 17, 2015, The Division of Enforcement ("Division") and Respondent James E. Cohen ("Cohen") jointly requested an extension to modify the Commission's October 26, 2015 briefing schedule in this matter.

Extensions of time are disfavored. It appears appropriate, however, to grant the requested extension. Therefore,

It is ORDERED that the modified briefing schedule is extended as follows:

<u>December 9, 2015</u>: Respondents' joint brief in support of their petitions for review shall be filed.

<u>January 11, 2016</u>: Division's brief in opposition and in support of its cross-petition for review shall be filed.

January 25, 2016: Respondents' joint reply brief shall be filed.

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

Lynn M. Powalski Deputy Secretary