

UNITED STATES OF AMERICA
 Before the
 SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
 Release No. 74014 / January 8, 2015

ADMINISTRATIVE PROCEEDING
 File No. 3-15925

In the Matter of

MICHAEL S. STEINBERG

Respondent

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**SECOND
 EXTENSION ORDER**

On January 7, 2015 Respondent requested a second extension of the briefing schedule. Under the circumstances, it appears that an additional extension is appropriate. Accordingly, the time for filing Respondent's brief is extended to February 6, 2015. A brief in opposition shall be filed by March 9, 2015, and any reply brief shall be filed by March 23, 2015.

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

Brent J. Fields
 Secretary