

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**

**Release No. 87815 / December 20, 2019**

**ADMINISTRATIVE PROCEEDING**

**File No. 3-19500**

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**In the Matter of**

**Serge Matta**

**Respondent.**

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**EXTENSION ORDER**

The Division of Enforcement (“Division”) has requested an extension of time until November 30, 2020 to submit a Proposed Plan of Distribution under Rule 1101(a) of the Commission’s Rules on Fair Fund and Disgorgement Plans, 17 C.F.R. § 201.1101(a).

On September 24, 2019, the Commission issued a settled order (“Order”)<sup>1</sup> against Serge Matta (“Matta” or the “Respondent”), formerly the Chief Executive Officer of Comscore, Inc. (“Comscore”). In the Order, the Commission found that, from February 2014 through February 2016, Comscore’s public filings materially overstated revenue by approximately \$43 million as a result of a fraudulent scheme and improper accounting involving the manipulation of non-monetary and monetary contracts. In addition, from April 2014 through February 2016, the Respondent made false and misleading statements about two important performance metrics. The Commission ordered the Respondent to pay a \$700,000 civil money penalty to the Commission, and created a Fair Fund, pursuant to Section 308(a) of

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<sup>1</sup> Order Instituting Cease-and-Desist Proceedings Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings, and Imposing a Cease-and-Desist Order, Securities Act Rel. No. 10693 (Sept. 24, 2019).

the Sarbanes-Oxley Act of 2002, so the penalty could be distributed to harmed investors (the “Fair Fund”).

In its request for an extension of time, the Division states that additional time is needed until a Fair Fund in a related matter is fully funded and the two matters can be consolidated for distribution.

Accordingly, for good cause shown, IT IS HEREBY ORDERED that the Division’s request for an extension of time until November 30, 2020 to submit a Proposed Plan of Distribution is granted.

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

Vanessa A. Countryman  
Secretary