

**UNITED STATES OF AMERICA  
BEFORE THE SECURITIES AND EXCHANGE COMMISSION**

IN THE MATTER OF:

MICHAEL A. HOROWITZ and  
MOSHE MARC COHEN

RESPONDENTS.

ADMINISTRATIVE PROCEEDING  
FILE NO: 3-15790

**RESPONDENT MOSHE MARC COHEN'S  
MOTION OF SUMMARY DISPOSITION OF AIDED AND ABETTED 17(a)  
and 17a-3(a)(6) OF THE EXCHANGE ACT IN THE OIP**

Respondent Moshe Marc Cohen ("Respondent") respectfully requests the Court for Summary Disposition as to the Division's alleged violations through Aiding and Abetting of Woodbury Financials violation of Section 17(a) and rule 17a-3(a)(6) of the Exchange Act. This is based on the fact that Woodbury Financial Services Inc. ("Woodbury"), who Respondent has been alleged to have aided and abetted in the above charges has never been charged as a primary wrongdoer in regards to Respondent's alleged actions.

**INTRODUCTION**

The Division in its OIP and within their Pre-hearing Brief has wrongly claimed that Respondent Cohen has allegedly caused and willfully aided and abetted Woodbury's Broker-Dealer Books and Records violations.

The Division quotes the following case in their brief:

To establish aiding and abetting liability, it is necessary to show (1) a securities law violation by primary wrongdoer; (2) "substantial assistance" to primary violator; and (3) that the accused provided the requisite assistance with knowledge of the securities law violation. *See Howard*, 376 F3d at 1143 (holding that extreme recklessness is sufficient).

The Division quotes the 3 requirements above, but seemingly fail to practice what they preach on the first rule alone. The Division didn't even bother to check if Woodbury as the "primary wrongdoer" was ever charged with any violation.

Well Cohen has verified through the attached "Woodbury's Broker Check" report which show 18 astonishing recent discoverable events, but no mention of any Books & Records violation in regards to Cohen.

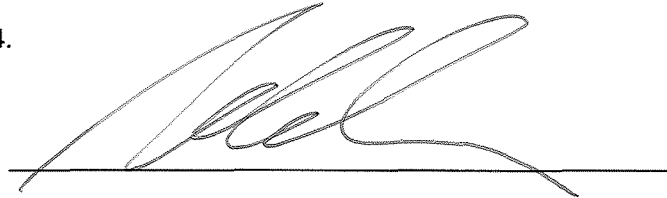
During the Hearing that concluded on August 27, 2014, the Division never even brought up any arguments or proof to corroborate their claim of aid and abet.

This deceitful action by the Division has been the pattern on how the Division has conjectured their case against the Respondent and should be noted by the Court. With no primary wrongdoer, this alleged violation must be dropped as a matter of law.

## Conclusion

As such, Respondent Cohen respectfully requests that the Court dismiss the aided and abetted of 17(a) and 17a-3(a)(6) violations alleged by the Division prior to the filing of the closing briefs by the Division.

Respectfully Submitted August 28, 2014.

A handwritten signature in black ink, appearing to read "Moshe Marc Cohen", is written over a horizontal line.

By: Moshe Marc Cohen – Pro-Se