UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Rel. No. 63931 / February 18, 2011

Admin. Proc. File No. 3-13797	
In the Matter of	-
GERARD A.M. OPRINS, CPA	ł

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Gerard A.M. Oprins, and the Commission has not chosen to review the decision as to him on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice, $\underline{1}$ / that the initial decision of the administrative law judge $\underline{2}$ / has become the final decision of the Commission with respect to Gerard A.M. Oprins. The order contained in that decision is hereby declared effective. The initial decision dismissed the proceeding.

For the Commission by the Office of the General Counsel, pursuant to delegated authority.

Elizabeth M. Murphy Secretary

2/ Gerard A.M. Oprins, CPA, Initial Decision Rel. No. 411 (Dec. 28, 2010), __ SEC Docket ___.

<u>1</u>/ 17 C.F.R. § 201.360(d).