

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION  
March 20, 2015

SECURITIES EXCHANGE ACT OF 1934  
Release No. 74557 / March 20, 2015

ADMINISTRATIVE PROCEEDING  
File No. 3-15790

In the Matter of  
  
MOSHE MARC COHEN

ORDER  
GRANTING  
PETITIONS  
FOR REVIEW  
AND SCHEDULING  
BRIEFS

Pursuant to Commission Rule of Practice 411,<sup>1</sup> the petition of the Division of Enforcement and the petition of Moshe Marc Cohen, for review of the administrative law judge's initial decision are granted.<sup>2</sup> Pursuant to Rule of Practice 411(d),<sup>3</sup> the Commission will determine what sanctions, if any, are appropriate in this matter.

Accordingly, IT IS ORDERED, pursuant to Rule of Practice 450(a),<sup>4</sup> that Respondent's brief in support of his petition for review shall be filed by April 20, 2015. Respondent's brief also should address the merits of the Division's petition for review, including the argument that 28 U.S.C. § 2462 does not apply because the Division entered into a tolling agreement with Respondent. The Division's brief in opposition, and further support of its petition for review, shall be filed by May 20, 2015, and any reply brief by the Respondent shall be filed by June 3,

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<sup>1</sup> 17 C.F.R. § 201.411.

<sup>2</sup> *Michael A. Horowitz and Moshe Marc Cohen*, Initial Decision Rel. No. 733 (Jan. 7, 2015), 110 SEC Docket 12, 2015 WL 77529.

<sup>3</sup> 17 C.F.R. § 201.411(d).

<sup>4</sup> 17 C.F.R. § 201.450(a).

2015.<sup>5</sup> Pursuant to Rule of Practice 180(c),<sup>6</sup> failure to file a brief in support of the petition may result in dismissal of this review proceeding as to that petitioner.

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

Brent J. Fields  
Secretary

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<sup>5</sup> As provided by Rule of Practice 450(a), no briefs in addition to those specified in this schedule may be filed without leave of the Commission. Attention is called to Rules 150 – 153, 17 C.F.R. § 201.150 – 153, with respect to form and service, and Rules of Practice 450(b) and (c), 17 C.F.R. § 201.450(b), 201.450(c), with respect to content and length limitations. Requests for extensions of time to file briefs are disfavored.

<sup>6</sup> 17 C.F.R. § 201.180(c).