UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION April 21, 2015

INVESTMENT ADVISERS ACT OF 1940 Release No. 4067 / April 21, 2015

ADMINISTRATIVE PROCEEDING File No. 3-15850

In the Matter of

MATTHEW D. SAMPLE

ORDER GRANTING PETITION FOR REVIEW AND SCHEDULING FILING OF STATEMENTS

Pursuant to Commission Rule of Practice 431,¹ the petition of Matthew D. Sample for review of the February 4, 2015 order² is granted. The February 4, 2015 order was issued by the Division of Enforcement pursuant to delegated authority.

Accordingly, IT IS ORDERED, pursuant to Rule of Practice 431, that Matthew D. Sample may file a statement in support of his petition by May 21, 2015. The Division of Enforcement may file a statement in opposition by June 22, 2015, and Matthew D. Sample may file any statement in reply by July 6, 2015.

It is further ORDERED that the February 4, 2015 order denying Sample's application shall remain in effect.

By the Commission.

Brent J. Fields Secretary

¹ 17 C.F.R. § 201.431.

² Matthew D. Sample, Investment Advisers Act Release No. 402, 2015 WL 456508 (Feb. 4, 2015).