UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 77113 / February 11, 2016

ADMINISTRATIVE PROCEEDING File No. 3-13109

In the Matter of

GORDON BRENT PIERCE

ORDER REQUESTING ADDITIONAL BRIEFS

The Commission has determined that its consideration of the issues raised by respondent Gordon Brent Pierce's August 19, 2015 motion to amend his motion to vacate would be assisted by the submission of additional briefing.

Accordingly, it is ORDERED that the Division of Enforcement shall by February 22, 2016 file a substantive response to Pierce's motion. It is further ORDERED that Pierce may by February 29, 2016 file a reply to the Division's response if he so chooses.

This order is not to be construed as expressing any view as to the disposition of Pierce's motion to vacate or as to the merits of Pierce's underlying arguments. Pierce's motions remain pending before the Commission and will in due course be resolved.

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

Brent J. Fields Secretary