

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 97982 / July 25, 2023

Admin. Proc. File No. 3-21467

In the Matter of

LEE COHEN

ORDER REGARDING SERVICE

The Securities and Exchange Commission issued an order instituting administrative proceedings (“OIP”) on May 25, 2023, pursuant to Section 15(b) of the Securities Exchange Act of 1934, against Lee Cohen.¹ It appears that there have been no filings in this proceeding with respect to whether the OIP was served upon Cohen. To assist the Office of the Secretary in maintaining a record of service that establishes that the OIP has been properly served,² IT IS ORDERED that the Division of Enforcement file a status report concerning service of the OIP by August 8, 2023, and every 28 days thereafter until service is accomplished.

¹ *Lee Cohen*, Exchange Act Release No. 97594, 2023 WL 3685986 (May 25, 2023).

² *See* Rule of Practice 141(a)(3), 17 C.F.R. § 201.141(a)(3).

The parties' attention is directed to the e-filing requirements in the Rules of Practice.³

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

Vanessa A. Countryman
Secretary

³ *Amendments to the Commission's Rules of Practice*, Exchange Act Release No. 90442, 2020 WL 7013370 (Nov. 17, 2020), 85 Fed. Reg. 86,464, 86,474 (Dec. 30, 2020), <https://www.sec.gov/rules/final/2020/34-90442a.pdf>; *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. The amendments impose other obligations such as a new redaction and omission of sensitive personal information requirement. *Amendments to the Commission's Rules of Practice*, 85 Fed. Reg. at 86,465–81.