

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 61166 / December 15, 2009**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-13715**

**In the Matter of**

**MARK A. LEFKOWITZ,**

**Respondent.**

**ORDER INSTITUTING  
ADMINISTRATIVE PROCEEDINGS  
PURSUANT TO SECTION 15(b) OF THE  
SECURITIES EXCHANGE ACT OF 1934,  
MAKING FINDINGS, AND IMPOSING  
REMEDIAL SANCTIONS**

**I.**

The Securities and Exchange Commission (“Commission”) deems it appropriate and in the public interest that public administrative proceedings be, and hereby are, instituted pursuant to Section 15(b) of the Securities Exchange Act of 1934 (“Exchange Act”) against Mark A. Lefkowitz (“Respondent”).

**II.**

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement (the “Offer”) which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over him and the subject matter of these proceedings, and the findings contained in Section III.2 below, which are admitted, Respondent consents to the entry of this Order Instituting Administrative Proceedings Pursuant to Section 15(b) of the Securities Exchange Act of 1934, Making Findings, and Imposing Remedial Sanctions (“Order”), as set forth below.

### III.

On the basis of this Order and Respondent's Offer, the Commission finds that:

1. Mark A. Lefkowitz, age 41, is a resident of Colts Neck, New Jersey. From at least 2003 to the present, Lefkowitz has been the principal of Compass Capital Group, Inc. ("Compass Capital"). Compass Capital acted as a securities broker-dealer with an office in New York, New York. Compass Capital was never registered with the Commission as a broker or dealer. From 2003 to the present, Lefkowitz was not registered with the Commission as a broker or dealer. Lefkowitz was formerly employed by broker-dealers registered with the Commission. Lefkowitz held Series 7 and Series 63 licenses with the NASD until they were revoked in 2004 when Lefkowitz consented to an Order by the NASD barring him from association with any NASD member in any capacity.

2. On November 30, 2009, a final judgment was entered by consent against Lefkowitz, permanently enjoining him from violating Sections 5(a) and 5(c) of the Securities Act of 1933 ("Securities Act"), Sections 10(b), 13(d), and 15(a) of the Exchange Act, and Rules 10b-5 and 13d-1 thereunder, in the civil action entitled Securities and Exchange Commission v. Compass Capital Group, Inc., et al., Case No. 2:08-cv-00457-ECR-PAL, in the United States District Court for the District of Nevada. Pursuant to the final judgment, Lefkowitz was ordered to disgorge \$750,000 of trading profits and to pay a civil money penalty in the amount of \$50,000. Lefkowitz was also barred from participating in any offering of penny stock for a period of five years.

3. The Commission's complaint alleged that Lefkowitz participated in a scheme to evade the registration requirements of the federal securities laws by acting as a statutory underwriter for an unregistered public offering of securities by 21<sup>st</sup> Century Technologies, Inc. ("21<sup>st</sup> Century"), and that he aided and abetted antifraud violations by 21<sup>st</sup> Century in connection with the offer and sale of its shares to the public. The Commission's complaint further alleged that Lefkowitz effected transactions in, and induced the purchase and sale, of 21<sup>st</sup> Century securities without being registered as a broker or dealer with the Commission or associated with a broker or dealer registered with the Commission. Additionally, the complaint alleged that Lefkowitz failed to file a required statement with the Commission regarding his acquisition of more than five percent of 21<sup>st</sup> Century's common stock.

### IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanctions agreed to in Respondent Lefkowitz's Offer.

Accordingly, it is hereby ORDERED:

Pursuant to Section 15(b)(6) of the Exchange Act that Respondent Lefkowitz be, and hereby is barred from association with any broker or dealer.

Any reapplication for association by the Respondent will be subject to the applicable laws and regulations governing the reentry process, and reentry may be conditioned upon a number of factors, including, but not limited to, the satisfaction of any or all of the following: (a) any disgorgement ordered against the Respondent, whether or not the Commission has fully or partially waived payment of such disgorgement; (b) any arbitration award related to the conduct that served as the basis for the Commission order; (c) any self-regulatory organization arbitration award to a customer, whether or not related to the conduct that served as the basis for the Commission order; and (d) any restitution order by a self-regulatory organization, whether or not related to the conduct that served as the basis for the Commission order.

For the Commission, by its Secretary, pursuant to delegated authority.

Elizabeth M. Murphy  
Secretary