The Division of Enforcement ("Division") has requested an extension of time until
November 28, 2014 to submit a Proposed Plan of Distribution under Rule 1101(a) of the
Commission’s Rules on Fair Fund and Disgorgement Plans, 17 CFR 201.1101(a).

On July 29, 2013, the Commission issued an Order Instituting Administrative and
Cease-and-Desist Proceedings, Pursuant to Sections 203(e) and 203(k) of the Investment
Advisers Act of 1940, Making Findings, and Imposing Remedial Sanctions and a Cease-and-
Desist Order ("Order") against Comprehensive Capital Management, Inc. ("CCM").\(^1\) The
Order found that CCM failed reasonably to supervise an associated person of CCM, and
willfully violated Sections 204 and 206(4) of the Investment Advisers Act of 1940 ("Advisers
Act") and Rules 204-2(a)(7), 204-2(a)(8), 204-2(a)(9), 204-2(a)(10), 204-2(e)(1), 206(4)-2,
and 206(4)-7 thereunder. The Order required CCM to, among other things, pay a civil money
penalty of $120,000 to the Commission. The Order created a Fair Fund for the penalty
pursuant to Section 308(a) of the Sarbanes-Oxley Act of 2002, as amended.

\(^1\) Advisers Act Rel. No. 3636 (July 29, 2013).
In its request for an extension of time, the Division states that it requires additional time to develop a cost-effective plan of distribution for the Fair Fund.

Accordingly, for good cause shown, IT IS HEREBY ORDERED that the Division’s request for an extension of time until November 28, 2014 to submit a Proposed Plan of Distribution is granted.

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

Lynn M. Powalski
Deputy Secretary