On September 11, 2017, pursuant to Rule 1103 of the United States Securities and Exchange Commission’s ("Commission") Rules on Fair Fund and Disgorgement Plans ("Rules"), 17 C.F.R. § 201.1103, the Commission published a Notice of Proposed Plan of Distribution and Opportunity to Comment ("Notice")\(^1\) for the distribution of monies placed into a Fair Fund in the above-captioned matter. The Notice invited public comment on the proposed plan of distribution ("Plan") through October 11, 2017, and the Commission received public comments that raised various issues.

Rule 1104 of the Rules, 17 C.F.R. § 201.1104, provides in relevant part, "[t]he order approving or disapproving the plan should be entered within 30 days after the end of the final period allowed for comments on the proposed plan unless the Commission or the hearing officer, by written order, allows a longer period for good cause shown."

Thirty days from the end of the final period for comments on the Plan will lapse on November 13, 2017. The Division states that additional time is needed to allow for further

\(^1\) Exchange Act Rel. No. 81570 (Sept. 11, 2017).
evaluation, analysis and consultation with other offices to properly address the comments; and, therefore, good cause has been shown to extend the thirty-day time period, provided in Rule 1104 of the Rules, with entry of an order extending time to approve or disapprove the Plan until February 12, 2018.

Accordingly, IT IS ORDERED that pursuant to Rule 1104 of the Rules, for good cause shown, the time for entering an order approving or disapproving the Plan is extended to February 12, 2018.

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

Brent J. Fields
Secretary

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2 17 C.F.R. § 201.1104.