

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
December 9, 2004

ADMINISTRATIVE PROCEEDING
File No. 3-11768

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In the Matter of	:	
	:	ORDER INSTITUTING
	:	ADMINISTRATIVE PROCEEDINGS
KOJI GOTO,	:	AND NOTICE OF HEARING
	:	PURSUANT TO SECTION 15(b) OF THE
	:	SECURITIES EXCHANGE ACT OF 1934
Respondent.	:	AND SECTION 203(f) OF THE INVESTMENT
	:	ADVISERS ACT OF 1940
	:	
	:	

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”) and Section 203(f) of the Investment Advisers Act of 1940 (“Advisers Act”) against Koji Goto (“Goto” or “Respondent”).

II.

As a result of an investigation, the Division of Enforcement alleges that:

1. Respondent Goto, age 34, (CRD # 2558398) resided in Bedford, New Hampshire. From December 1994 until November 2001, Goto was employed in Concord, New Hampshire by subsidiaries of the John Hancock Financial Services Co. (“Hancock”), including Signator Investors, Inc. (“Signator”), a registered investment adviser and broker-dealer, and Hancock-related insurance agencies as both a registered representative and licensed insurance broker.

2. During the relevant time period, Signator, a Delaware corporation based in Boston, Massachusetts, was registered with the Commission as a broker-dealer (File No. 008-13995) and investment adviser (File No. 801-56298). Goto was associated with Signator (and its predecessors) from December 1994 through November 2001.

3. During the relevant period, Goto was a person associated with an investment adviser.

4. During the relevant period, Goto was a person associated with a broker or dealer.

5. On or about February 20, 2004, a New Hampshire state grand jury indicted Goto on 68 counts for his role in several fraudulent schemes. The indictment charges that Goto committed theft by misapplication of property, theft by deception, criminal solicitation, unlawful securities practice, and witness tampering. The case was filed in New Hampshire Superior Court and is entitled State of New Hampshire v. Koji Goto, (Docket #04-S-0492-0559) (Superior Court, Hillsborough County-North). The court bifurcated the case, with the first trial commencing in September 2004 and the second trial scheduled to begin in January 2005. With respect to the charges related to the first trial, which encompassed 23 counts, the indictment alleges that beginning in June 1999 and continuing until March 2002, Goto successfully solicited certain individuals to invest their money in purported Hancock investments. Goto then gained control over that money, but never invested it with Hancock. Instead, Goto stole approximately \$3.2 million from his purported Hancock clients.

6. On September 27, 2004, Goto was found guilty by a jury in the criminal action of the 23 counts concerning the purported Hancock investments. The verdict found Goto guilty of: (a) nine counts of theft by deception in violation of New Hampshire Revised Statutes Annotated (“RSA”) 637:4; (b) one count of theft by misapplication in violation of RSA 637:10; and (c) 13 counts of unlawful securities practice in violation of RSA 421-B:6.

III.

In view of the allegations made by the Division of Enforcement, the Commission deems it appropriate and in the public interest that public administrative proceedings be instituted to determine:

A. Whether the allegations set forth in Section II are true, and to afford the Respondent an opportunity to establish any defenses to such allegations.

B. What, if any, remedial action is appropriate and in the public interest pursuant to Section 15(b) of the Exchange Act or Section 203(f) of the Advisers Act.

IV.

IT IS ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice, 17 C.F.R. § 201.110.

IT IS FURTHER ORDERED that Respondent shall file an Answer to the allegations contained in this Order within twenty (20) days after service of this Order, as provided by Rule 220 of the Commission's Rules of Practice, 17 C.F.R. § 201.220.

If Respondent fails to file the directed answer, or fails to appear at a hearing after being duly notified, the Respondent may be deemed in default and the proceedings may be determined against him upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f) and 310 of the Commission's Rules of Practice, 17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f) and 201.310.

This Order shall be served forthwith upon Respondent personally or by certified mail.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 210 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice.

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

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

Jonathan G. Katz
Secretary