

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 10509 / June 20, 2018

SECURITIES EXCHANGE ACT OF 1934
Release No. 83481 / June 20, 2018

ADMINISTRATIVE PROCEEDING
File No. 3-15974

In the Matter of

James E. Cohen
and
Joseph A. Corazzi

ORDER SCHEDULING
ORAL ARGUMENT

IT IS ORDERED that this matter is scheduled for oral argument on Tuesday, July 31, 2018, at 100 F Street, NE, Washington, DC, in the Auditorium (L-002). The oral argument will commence immediately following the conclusion of the oral argument in the matter of *Paul Edward "Ed" Lloyd, Jr., CPA*, scheduled for 10:30 a.m.

A total of 40 minutes has been allocated for the argument, 20 minutes to the Respondents and 20 minutes to the Division of Enforcement, with Respondents arguing first. The Respondents may determine between themselves how to divide the 40 minutes allotted jointly to them and shall report their determination to the Office of the Secretary at least one week prior to the argument. Both sides may reserve time for rebuttal.

Rule 451 of the Commission's Rules of Practice provides that a member of the Commission not present at the oral argument may participate in the Commission's decision, subject to the understanding that he or she will review the transcript of the argument.

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

Eduardo A. Aleman
Assistant Secretary