

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION
September 22, 2014

SECURITIES ACT OF 1933
Release No. 9648 / September 22, 2014

SECURITIES EXCHANGE ACT OF 1934
Release No. 73173 / September 22, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-14630

In the Matter of

DANIEL J. GALLAGHER

Respondent

EXTENSION ORDER

On September 19, 2014 Respondent requested an additional extension of time to file a petition for review of the Initial Decision issued on July 31, 2014.

Extensions of time are disfavored. It appears appropriate, however, to grant an extension. Therefore

It is ORDERED that the time for filing Respondent's petition for review is extended to no later than September 24, 2014. No further extensions will be granted.

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

Lynn M. Powalski
Deputy Secretary