

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934

Release No. 57292 / February 7, 2008

ADMINISTRATIVE PROCEEDING

File No. 3-12951

In the Matter of

MITCHELL S. DRUCKER, Esq.

Respondent.

ORDER INSTITUTING PUBLIC
ADMINISTRATIVE PROCEEDINGS AND
IMPOSING TEMPORARY SUSPENSION
PURSUANT TO RULE 102(e)(3)(i) OF THE
COMMISSION'S RULES OF PRACTICE

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 Rule 102(e)(3)(i)¹ of the Commission's Rules of Practice against Mitchell S. Drucker ("Respondent" or "Drucker").

II.

The Commission finds that:

A. RESPONDENT

1. Drucker is and has been an attorney licensed to practice in the State of New York.

¹ Rule 102(e)(3)(i) provides, in relevant part, that:

The Commission, with due regard to the public interest and without preliminary hearing, may, by order, . . . suspend from appearing or practicing before it any . . . attorney . . . who has been by name . . . (A) permanently enjoined by any court of competent jurisdiction, by reason of his or her misconduct in an action brought by the Commission, from violating . . . any provision of the Federal securities laws or of the rules and regulations thereunder.

B. COURT FINDINGS & INJUNCTION

2. On December 26, 2007, the U.S. District Court for the Southern District of New York entered its final judgment against Drucker, permanently enjoining him from future violations of Section 17(a) of the Securities Act of 1933, Section 10(b) of the Securities Exchange Act of 1934, as well as Rule 10b-5 thereunder. Securities and Exchange Commission v. Mitchell S. Drucker, et al., Case No. 06-CV-1644 (S.D.N.Y.).

III.

Based upon the foregoing, the Commission finds that a court of competent jurisdiction has permanently enjoined Drucker, an attorney, from violating the Federal securities laws within the meaning of Rule 102(e)(3)(i)(A) of the Commission's Rules of Practice. In view of these findings, the Commission deems it appropriate and in the public interest that Drucker be temporarily suspended from appearing or practicing before the Commission.

IT IS HEREBY ORDERED that Drucker be, and hereby is, temporarily suspended from appearing or practicing before the Commission. This Order will be effective upon service on the Respondent.

IT IS FURTHER ORDERED that Drucker may, within thirty days after service of this Order, file a petition with the Commission to lift the temporary suspension. If the Commission receives no petition within thirty days after service of the Order, the suspension will become permanent pursuant to Rule 102(e)(3)(ii).

If a petition is received within thirty days after service of this Order, the Commission will, within thirty days after the filing of the petition, either lift the temporary suspension, or set the matter down for hearing at a time and place to be designated by the Commission, or both. If a hearing is ordered, following the hearing, the Commission may lift the suspension, censure the petitioner, or disqualify the petitioner from appearing or practicing before the Commission for a period of time, or permanently, pursuant to Rule 102(e)(3)(iii).

This Order shall be served upon Drucker personally or by certified mail at his last known address.

By the Commission.

Nancy M. Morris
Secretary