

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933  
Rel. No. 9050 / July 8, 2009

SECURITIES EXCHANGE ACT OF 1934  
Rel. No. 60263 / July 8, 2009

Admin. Proc. File No. 3-13109

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In the Matter of

GORDON BRENT PIERCE

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NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Gordon Brent Pierce, and the Commission has not chosen to review the decision as to him on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice, 1/ that the initial decision of the administrative law judge 2/ has become the final decision of the Commission with respect to Gordon Brent Pierce. The orders contained in that decision are hereby declared effective. The initial decision ordered that, pursuant to Section 8(a) of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Gordon Brent Pierce cease and desist from committing or causing any violations or future violations of Sections 5(a) and 5(c) of the Securities Act of 1933 and Sections 13(d) and 16(a) of the Securities Exchange Act of 1934 and Rules 13d-1, 13d-2, and 16a-3 thereunder. The initial decision further ordered that, pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Gordon Brent Pierce disgorge \$2,043,362.33 plus

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1/ 17 C.F.R. § 201.360(d).

2/ Gordon Brent Pierce, Initial Decision Rel. No. 379 (June 5, 2009), \_\_\_ SEC Docket \_\_\_.

prejudgment interest at the rate established under Section 6621(a)(2) of the Internal Revenue Code, 26 U.S.C. § 6621(a)(2), compounded quarterly, pursuant to Rule 600 of the Commission's Rules of Practice, 17 C.F.R. § 201.600.

For the Commission by the Office of the General Counsel, pursuant to delegated authority.

Elizabeth M. Murphy  
Secretary