

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 60848 / October 20, 2009

ADMINISTRATIVE PROCEEDING
File No. 3-13199

In the Matter of

**CORNERSTONE CAPITAL
MANAGEMENT, INC., and
LAURA JEAN KENT,**

Respondents.

**ORDER GRANTING EXTENSION OF
TIME TO FILE PROPOSED PLAN OF
DISTRIBUTION**

The Division of Enforcement (“Division”) has requested a second extension of time, until December 14, 2009, to file a proposed distribution plan under Rule 1101(a) of the Commission’s Rules on Fair Fund and Disgorgement Plans.

The Division states that the staff has diligently worked with the Respondents to develop the distribution plan but needs additional time to submit the proposed distribution plan to the Commission.

For good cause shown, IT IS HEREBY ORDERED that the Division’s request for an extension of time is granted.

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

Elizabeth M. Murphy
Secretary