

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Rel. No. 68810 / February 1, 2013

Admin. Proc. File No. 3-14945

In the Matter of
MITCHELL SEGAL, ESQ.

ORDER GRANTING REQUEST TO
WITHDRAW PETITION TO LIFT
TEMPORARY SUSPENSION

On July 11, 2012, we issued an order instituting proceedings against Mitchell Segal, Esq.,¹ an attorney licensed to practice law in New York State, pursuant to Rule of Practice 102(e)(3)(i),¹ that temporarily suspended him from appearing or practicing before the Commission.² On August 27, 2012, Segal filed a petition, pursuant to Rule 102(e)(3)(ii),³ requesting that the Commission lift his temporary suspension. On September 26, 2012, we issued an order denying Segal's petition and setting the matter down for a hearing before an administrative law judge.⁴

On November 29, 2012, Segal filed the instant request, styled "Withdrawal of Petition Pursuant to Administrative Proceeding Order Instituting Public Administrative Proceedings and Imposing Temporary Suspension Pursuant to Rule 102(e)(3) of the Commission's Rules of Practice," seeking to withdraw his August 27, 2012 petition and terminate further proceedings. In a letter attachment, Segal wrote, "After careful consideration of the legal expenses associated with the Petition which I cannot afford in addition to the fact that I do not practice before the Securities and Exchange Commission nor desire to, I hereby request the withdrawal of my Petition in order to move forward with my life." Under the circumstances, we find it appropriate to grant Segal's request.

Accordingly, IT IS ORDERED that Mitchell Segal's request to withdraw his petition to lift the temporary suspension imposed on him be, and hereby is, granted; and it is further

ORDERED that the temporary suspension imposed on Mitchell Segal has become permanent pursuant to Rule of Practice 102(e)(3)(ii).

By the Commission.

Elizabeth M. Murphy
Secretary

¹ 17 C.F.R. § 201.102(e)(3)(i).

² *Mitchell Segal, Esq.*, Securities Exchange Act Release No. 67393, 2012 WL 2789437 (July 11, 2012).

³ 17 C.F.R. § 201.102(e)(3)(ii).

⁴ *Mitchell Segal, Esq.*, Exchange Act Release No. 67930, 2012 WL 4458283 (Sept. 26, 2012).