

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 62936 / September 17, 2010**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-13199**

**In the Matter of**

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

**Respondents.**

**CORRECTED  
ORDER DIRECTING DISBURSEMENT  
OF DISGORGEMENT FUND**

On December 18, 2009, the United States Securities and Exchange Commission (“Commission”) issued a Notice of Proposed Plan of Distribution and Opportunity for Comment (Exchange Act Rel. No. 61208) pursuant to Rule 1103 of the Commission’s Rules on Fair Funds and Disgorgement Plans, 17 C.F.R. §201.1103. The Notice advised parties they could obtain a copy of the Distribution Plan at [www.sec.gov](http://www.sec.gov). The Notice also advised that all persons desiring to comment on the Distribution Plan could submit their comments, in writing, no later than 30 days from the date of Notice. No comments were received by the Commission in response to the Notice. On March 5, 2010, the Commission issued an Order Approving Plan and Appointing a Plan Administrator (Exchange Act Rel. No. 61653).

The Distribution Plan provides that the Plan Administrator will compile the necessary information regarding the Harmed Investors to be submitted to the Financial Management Service (“FMS”) in the required file format, and Commission staff will then obtain authorization from the Commission to disburse pursuant to SEC Rule 1101(b)(6).

Accordingly, it is ORDERED that the Commission staff shall transmit the electronic file containing the necessary information regarding the Harmed Investors to FMS for the transfer and distribution of \$119,899.54 in funds to Harmed Investors in accordance with the Distribution Plan.

By the Commission.

Elizabeth M. Murphy  
Secretary