

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 65936 / December 12, 2011

ADMINISTRATIVE PROCEEDING
File No. 3-12868

In the Matter of

**PACKETPORT.COM, INC.,
RONALD DURANDO,
MICROPHASE CORP.,
ROBERT H. JAFFE,
GUSTAVE DOTOLI,
M. CHRISTOPHER AGARWAL,
and THEODORE KUNZOG,**

Respondents.

**ORDER APPROVING DISTRIBUTION
PLAN**

On October 18, 2007, the Securities and Exchange Commission (“Commission”) issued an Order Instituting Cease-and-Desist Proceedings, Making Findings, and Imposing Remedial Sanctions and a Cease and Desist Order Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934 (“Order”), against PacketPort.com, Inc. (“PacketPort.com”), Ronald Durando (“Durando”), Microphase Corp. (“Microphase”), Robert H. Jaffe (“Jaffe”), Gustave Dotoli (“Dotoli”), M. Christopher Agarwal (“Agarwal”) and Theodore Kunzog (“Kunzog”) (collectively, the “Respondents”). Pursuant to the Order, Respondents paid a total of \$1,075,000 in disgorgement to the Commission, and a Disgorgement Fund was established for subsequent distribution of these funds to eligible recipients.

On October 6, 2011, the Commission issued a “Notice of Proposed Plan of Distribution and Opportunity for Comment” (“Notice”) in connection with this proceeding pursuant to Rule 1103 of the Commission’s Rules on Fair Fund and Disgorgement Plans, 17 C.F.R. § 201.1103 (Exchange Act Release No. 65490).

This Notice advised interested parties that they could obtain a copy of the proposed plan of distribution of monies placed into the Disgorgement Fund by printing a copy from the Commission’s public website or by submitting a written request to Nichola L. Timmons, Assistant Chief Litigation Counsel, United States Securities and Exchange Commission, 100 F Street, N.E., Washington DC 20549-5631.

The Notice also advised that all persons desiring to comment on the Proposed Plan of Distribution could submit their views, in writing, no later than 30 days after the date of the Notice, to the Office of the Secretary, United States Securities and Exchange Commission, 100 F Street, N.E., Washington, DC 20549-1090; by using the Commission's Internet comment form; or by sending an e-mail to rule-comments@sec.gov. The Commission received no comments on the Proposed Plan of Distribution.

The Final Plan of Distribution (the "Plan") states that monies from the Disgorgement Fund will be distributed to "Eligible Claimants" as defined in the Plan. Investors who incurred losses from purchases of PacketPort.com common shares during the "Purchase Period" (December 13, 1999 through April 11, 2000) may file a claim with the Fund Administrator by the "Claim Deadline" as defined in the Plan. The Fund Administrator will provide a "Claims Packet" to potentially eligible claimants known to the Fund Administrator and persons who request such material. The Claims Packet consist of materials relevant to submitting a claim. The Plan further describes the procedures that will be used to calculate and distribute the total amounts to be paid to Eligible Claimants.

The Division of Enforcement requests that the Commission approve the Distribution Plan as written

Accordingly, IT IS HEREBY ORDERED, pursuant to Rule 1104 of the Commission's Rules on Fair Fund and Disgorgement Plans, 17 C.F.R. § 201.1104, that the Plan of Distribution is approved.

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

Elizabeth M. Murphy
Secretary