

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 65012 / August 2, 2011

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3309 / August 2, 2011

ADMINISTRATIVE PROCEEDING
File No. 3-13350

In the Matter of :

**ORDER PERMITTING ATTORNEY TO
RESUME APPEARING AND PRACTICING
UNDER RULE 102(e)(5) OF THE
COMMISSION'S RULES OF PRACTICE**

JORDAN H. MINTZ :

I.

On January 26, 2009, the Commission, pursuant to Rule 102(e)(3)(i) of its Rules of Practice, suspended attorney Jordan H. Mintz (“Mintz”) from appearing or practicing before the Commission as an attorney, with the right to apply to resume appearing and practicing after two years. *See* Opinion and Order, Securities Exchange Act of 1934 Release No. 2926 (January 26, 2009). As part of a separate consent judgment to resolve a related civil injunctive action brought by the Commission, Mintz was ordered by the U.S. District Court for the Southern District of Texas to pay a civil penalty of \$25,000 and \$1.00 disgorgement.

II.

On or about January 27, 2011, more than two years after his suspension by the Commission, Mintz filed an application for reinstatement. Mintz has paid the \$25,000 civil penalty and \$1.00 disgorgement in the related enforcement action. As part of the reinstatement process, Mintz has sworn under penalty of perjury that he has complied with the Order, that he is not subject to any suspension or disbarment as an attorney by a court of the United States or of any state, territory, district, commonwealth, or possession, and that he has not been convicted of a felony or misdemeanor involving moral turpitude. Since the entry of the Order, no information has come to the attention of the Commission relating to Mintz’s character, integrity, professional conduct or qualifications to practice before the Commission that would be a basis for an adverse action against him pursuant to Rule 102(e) of the Commission’s Rules of Practice.

III.

Based on the foregoing, the Commission has determined that it is appropriate to reinstate Mintz, pursuant to Rule 102(e)(5), to appear or practice as an attorney before the Commission.

Accordingly, it is **HEREBY ORDERED** that Mintz may resume practicing as an attorney before the Commission.

By the Commission.

Elizabeth M. Murphy
Secretary