



Order Instituting Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions ("Order"), as set forth below.

### III.

On the basis of this Order and Mahler's Offer, the Commission finds that:

A. Mahler was a corporate attorney at a New York law firm of Nixon Peabody at all relevant times until January 2005, when she resigned. Mahler is admitted to practice law in the State of New York.

B. On September 17, 2009, the Commission filed a complaint against Mahler entitled SEC v. Melissa A. Mahler, (Case 1:09-cv-01767-PLF), in the United States District Court for the District of Columbia. On March 15, 2010, the court entered an order permanently enjoining Mahler, by consent, from future violations of Section 10(b) of the Securities Exchange Act of 1934 ("Exchange Act") and Rule 10b-5 thereunder. Mahler was also ordered to pay \$5,800 in disgorgement, plus \$2,192 in prejudgment interest, and a civil penalty of \$5,800.

C. The Commission's complaint alleged, among other things, that Mahler traded on material, nonpublic information in breach of her duty of loyalty and confidentiality, thereby violating Section 10(b) of the Exchange Act and Rule 10b-5 thereunder.

### IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanction agreed to in Mahler's Offer.

Accordingly, it is hereby ORDERED, effective immediately, that Mahler is suspended from appearing or practicing before the Commission as an attorney for five years. After five years from the date of this order, Mahler has the right to apply for reinstatement by submitting an application to the Commission's Office of the General Counsel.

By the Commission.

Elizabeth M. Murphy  
Secretary

Service List

Rule 141 of the Commission's Rules of Practice provides that the Secretary, or another duly authorized officer of the Commission, shall serve a copy of the Order Instituting Administrative Proceedings Pursuant to Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions ("Order"), on the Respondent and her legal agent.

The attached Order has been sent to the following parties and other persons entitled to notice:

Honorable Brenda P. Murray  
Chief Administrative Law Judge  
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