UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 67749 / August 29, 2012

ADMINISTRATIVE PROCEEDING File No. 3-15000

In the Matter of

GARY B. WOLFF, ESQ., : ORDER OF SUSPENSION PURSUANT

: TO RULE 102(e)(2) OF THE : COMMISSION'S RULES OF

PRACTICE

Respondent.

I.

The Securities and Exchange Commission ("Commission") deems it appropriate to issue an order of forthwith suspension of Gary B. Wolff ("Wolff") pursuant to Rule 102(e)(2) of the Commission's Rules of Practice [17 C.F.R. § 200.102(e)(2)]. ¹

II.

The Commission finds that:

- 1. Wolff was an attorney licensed to practice law in New York.
- 2. On October 21, 2010, the Supreme Court of New York, Appellate Division, First Judicial Department, issued an order suspending Wolff from the practice of law until further order of that court.
- 3. As of August 28, 2012, Wolff has not been reinstated to the practice of law in New York.

III.

In view of the foregoing, the Commission finds that Wolff has been suspended by a court within the meaning of Rule 102(e)(2) of the Commission's Rules of Practice.

¹ Rule 102(e)(2) provides in pertinent part: "Any attorney who has been suspended or disbarred by a court of the United States or of any State . . . shall be forthwith suspended from appearing or practicing before the Commission."

Accordingly, it is ORDERED that Wolff is forthwith suspended from appearing or
practicing before the Commission pursuant to Rule 102(e)(2) of the Commission's Rules of
Practice.

By the Commission.

Elizabeth M. Murphy Secretary