

as a result of Bear Wagner's trading violations as determined in the March 30 Order by the Commission staff and the NYSE. In addition, Section II.8. of the October 13 Order required Heffler Radetich to "procure an independent audit by an auditor not unacceptable to the staff of the Commission, of the Distribution Fund" if the settlement funds were not entirely distributed as of September 30, 2005.

4. On April 6, 2005, the Commission issued an Order Modifying Prior Order, Extending Period of Time Granted to Heffler, Radetich & Saitta L.L.P. to Submit Plan Identifying Injured Customers ("April 6 Order"). The April 6 Order granted Heffler Radetich an extension of 180 days following the expiration of the initial 120-day period to "draw up a Plan, for approval by the Commission, identifying customers who were injured as a result of Bear Wagner's trading violations as determined in the March 30 Order by the Commission staff and the NYSE." Although Heffler Radetich has made notable progress, it has not submitted, for Commission approval, a Plan to identify injured customers.

II.

In view of the foregoing, it is ORDERED that:

1. Within 30 days following the expiration of the 180-day extension period stated in Section II.1. of the April 6 Order, Heffler Radetich shall draw up, for approval by the Commission, a Plan to identify customers who were injured as a result of Bear Wagner's trading violations as determined in the March 30 Order by the Commission staff and the NYSE.

2. Section II.8. of the October 13 Order is hereby modified to require Heffler Radetich to procure an independent audit of the Fair Fund by an auditor not unacceptable to the staff of the Commission if the settlement funds have not been entirely distributed as of June 30, 2006.

By the Commission.

Jonathan G. Katz
Secretary