

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 55010 / December 26, 2006

ADMINISTRATIVE PROCEEDING
File No. 3-11530

In the Matter of

BANC ONE INVESTMENT
ADVISORS CORPORATION
and MARK A. BEESON,

Respondents.

ORDER EXTENDING TIME TO
ENTER AN ORDER APPROVING
OR DISAPPROVING DISTRIBUTION PLAN

I.

On October 6, 2006, pursuant to Rule 1104 of the Securities and Exchange Commission's Rules on Fair Fund and Disgorgement Plans, 17 C.F.R. § 201.1104 ("Rule 1104"), the Commission entered an order extending the time to enter an order approving or disapproving the proposed distribution plan in the above-captioned matter to January 4, 2007. Rule 1104 provides:

At any time after 30 days following publication of notice of a proposed plan of disgorgement or of a proposed Fair Fund plan, the Commission shall, by order, approve, approve with modifications, or disapprove the proposed plan. In the discretion of the Commission, a proposed plan that is substantially modified prior to adoption may be republished for an additional comment period pursuant to 17 CFR 201.1103. The order approving or disapproving the plan should be entered within 30 days after the end of the final period allowed for comments on the proposed plan unless the Commission or the hearing officer, by written order, allows a longer period for good cause shown.

The Commission believes that further evaluation, review and analysis are required, and therefore good cause has been shown to extend the time to enter an order approving or disapproving the proposed distribution plan in the above-captioned matter by sixty days, to March 5, 2007. Accordingly,

II.

IT IS ORDERED that, pursuant to Rule 1104, the time for entering an Order approving or disapproving the proposed distribution plan is extended to March 5, 2007.

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

Nancy M. Morris
Secretary