

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 70695 / October 16, 2013

ADMINISTRATIVE PROCEEDING
File No. 3-15098

| | | |
|-------------------------------------|---|-----------------|
| In the Matter of | : | |
| | : | |
| Credit Suisse Securities USA (LLC); | : | |
| DLJ Mortgage Capital, Inc.; | : | |
| Credit Suisse First Boston Mortgage | : | |
| Acceptance Corp.; | : | EXTENSION ORDER |
| Credit Suisse First Boston Mortgage | : | |
| Securities Corp.; and | : | |
| Asset Backed Securities Corporation | : | |
| | : | |
| Respondents. | : | |

The Division of Enforcement (“Division”) has requested a second extension of time, until July 7, 2014, to submit a Proposed Plan of Distribution under Rule 1101(a) of the Commission’s Rules on Fair Fund and Disgorgement Plans.

In the Division’s first request, the Division stated that since the issuance of the Commission’s November 16, 2012, Order Instituting Cease-and-Desist Proceedings Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings, and Imposing a Cease-and-Desist Order (“Order”) (Securities Act Rel. No. 9368 (Nov. 16, 2012)) that authorized the creation of two separate Fair Funds for violations relating to the Bulk Settlements Practice and First Default Payment Provision discussed in the Order, the Division has engaged in consultations with Commission staff regarding the analysis of distribution administration for each of the Fair Funds. Given the highly complex nature of this matter, the Division requires additional time to continue the process for appointing a

Fund Administrator and working with that Administrator to address a myriad of issues related to the economic analysis, distribution methodology and allocation calculations appropriate for 77 highly complex residential mortgage-backed securitization trusts.

Accordingly, for good cause shown, IT IS HEREBY ORDERED that the Division's request for an extension of time until July 7, 2014, to submit a Proposed Plan of Distribution is granted.

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

Elizabeth M. Murphy
Secretary