

STATE OF ALABAMA
ALABAMA SECURITIES COMMISSION

IN THE MATTER OF:)
)
SAMUEL & COHEN MEDIA, LLC) ADMINISTRATIVE ORDER
UNLEASHED MAGAZINE) NO. CD-2006-00 20
DANIEL COHEN)
RON SAMUEL)
JOSEPH MAGMOON)
)
RESPONDENTS)

CEASE AND DESIST ORDER

The Alabama Securities Commission ("COMMISSION"), having the power to administer and provide for the enforcement of all provisions of Title 8, Chapter 6, Code of Alabama 1975, the Alabama Securities Act ("ACT"), upon due consideration of the subject matter hereof, and having confirmed information of the offers for sale and/or sale of securities, into, within or from the state of Alabama, has determined as follows:

RESPONDENTS

1. SAMUEL & COHEN MEDIA, LLC ("MEDIA") is a California company, with a business address of 26565 W. Agoura Road, Suite 305, Calabasas, California, 91302.
2. UNLEASHED MAGAZINE ("UNLEASHED") is a California company, owned and operated by MEDIA, with a business address of 26565 W. Agoura Road, Suite 305, Calabasas, California, 91302.
3. DANIEL COHEN ("COHEN") is the President of MEDIA, and has a business address of 26565 W. Agoura Road, Suite 305, Calabasas, California, 91302.
4. RON SAMUEL ("SAMUEL") is a Beneficial Owner and Executive Officer of MEDIA, with a business address of 26565 W. Agoura Road, Suite 305, Calabasas, California, 91302.

5. JOSEPH MAGMOON ("MAGMOON") is an Investor Relations Representative employed by MEDIA, with a business address of 26565 W. Agoura Road, Suite 305, Calabasas, California, 91302.

STATEMENT OF FACTS

6. Information made available to the COMMISSION indicates that in January 2005, an unidentified agent of MEDIA made a general solicitation ("cold call") to an Alabama resident, during which the agent offered an investment in a limited offering issued by MEDIA

7. The funds solicited by MEDIA are purportedly used for the promotion and operation of the magazine UNLEASHED. The magazine is owned and operated by MEDIA, and the company's two beneficial owners SAMUEL and COHEN. Correspondence sent to the Alabama investor, regarding the investment of funds, was published on UNLEASHED letterhead and signed by the company's President COHEN.

8. A review of the U.S. Securities and Exchange Commission ("U.S. SEC") EDGAR website disclosed a Reg. D 506 filing submitted by MEDIA, and received by the U.S. SEC on August 25, 2004. This filing provides specific exemptions to registration for companies under the Securities Act of 1933.

9. A review of the files of the COMMISSION'S Registration Division disclosed a notice filing for a Reg. D 506 limited offering issued by MEDIA, and received by the COMMISSION on April 22, 2005. This filing lists both SAMUEL and COHEN as the only beneficial owners and executive officers of MEDIA.

10. A review of the files of the COMMISSION'S Registration Division disclosed no record of registration, or exemption from registration, for SAMUEL as a securities Agent or Dealer in the state of Alabama.

11. A review of the files of the COMMISSION'S Registration Division disclosed no record of registration, or exemption from registration, for COHEN as a securities Agent or Dealer in the state of Alabama.

12. The Alabama investor made an initial investment in January of 2005, and consequently was assigned to investor relations representative MAGMOON. During subsequent conversations concerning the investment, MAGMOON solicited the Alabama investor to invest additional funds. These transactions occurred in April and May of 2005.

CONCLUSIONS OF LAW

13. Neither MEDIA, UNLEASHED, SAMUEL, COHEN, nor MAGMOON, are registered, or exempt from registration as a Dealer or Agent in the state of Alabama. The sale of securities by an unregistered Dealer or Agent in the state of Alabama is a violation of Section 8-6-3(a), Code of Alabama 1975.

14. The exemption for registration concerning Reg. D 506 (Limited Offering) is conditional to the issuer abiding by the rules against general solicitation. The general solicitation made by the unidentified agent of MEDIA is in violation of the United States Securities and Exchange Regulation 230.502(c), regarding Limitation on Manner of Offering. The violation committed by the unidentified agent voids any exemption claimed by MEDIA concerning the limited offering issued by the company.

15. Due to the general solicitation, the registration exemption for the offer of this particular security is void; therefore, the limited offering titled "SAMUEL & COHEN MEDIA, LLC" is neither registered nor exempt from registration in the state of Alabama. The sale of unregistered securities in the state of Alabama is a violation of Section 8-6-4, Code of Alabama 1975.

This Order does not prevent the Alabama Securities Commission from seeking such other civil or criminal remedies that are available to it under the Act.

This Order is appropriate in the public interest for the protection of investors and is consistent with the purposes of the Act.

ACCORDINGLY, IT IS HEREBY ORDERED that RESPONDENTS immediately **CEASE AND DESIST** from further offers or sales of any security into, within or from the state of Alabama.

Entered at Montgomery, Alabama, this 27th day of April, 2006.

ALABAMA SECURITIES COMMISSION
770 Washington Avenue, Suite 570
Montgomery, AL 36130-4700
(334) 242-2984

BY:

JOSEPH P. BORG
Director

