



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
DENVER REGIONAL OFFICE
1801 CALIFORNIA STREET
SUITE 1500
DENVER, COLORADO 80202

January 29, 2014

VIA U.S. MAIL & EMAIL

[REDACTED]
c/o David Chase, Esq.
1700 East Olas Blvd., Suite 305
Ft. Lauderdale, FL 33301

Re: [REDACTED]

Dear Mr. Chase:

This investigation has been completed as to [REDACTED] against whom we do not intend to recommend any enforcement action by the Commission. We are providing this information under the guidelines in the final paragraph of Securities Act Release No. 5310 (copy attached).

Very truly yours,

[REDACTED]
Assistant Regional Director