

UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

Received SECURITIES EXCHANGE ACT OF 1934 Release No. 72726/July 31, 2014 AUG 052014 ADMINISTRATIVEROCEEDING Office of Administrative File No. 3-15993 Law Judges In the Matter of Accredited Business Consolidators Corp.,) AsherXino Corp., ANSWER OF HIGH PLAINS GAS, INC. Bakers Footwear Group, Inc., Card Activation Technologies, Inc., High Plains Gas, Inc., and Pacific Copper Corp., Respondents

Respondent High Plains Gas, Inc. ("Respondent") as and for their Answer to the Order Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act of 1934 (the "Order"), state as set forth below.

- 1. Respondent admits the allegations made in paragraph A.5. and B.7. through B.9. of the Order.
- 2. Respondent has no knowledge the allegations made in paragraphs A.1. through A.4., or A.6. of the Order.

AFFIRMATIVE DEFENSE

1. Respondent on August 5, 2014 filed Form 15-12g to voluntarily withdraw its registration under Section 12(g) of the Securities Exchange Act of 1934. Respondent has less than

300 shareholders of record and assets under \$10,000,000 for the past three fiscal years. Accordingly, Respondent's duty to file reports has ceased.

2. Respondent is in the final stages of preparing and filing an Information and Disclosure Statement pursuant to Rule 15c2-11 with the OTC Markets, Inc. This filing will publish current public information for the benefit and protection of Respondent's shareholders and the publicat large, and remediate the circumstances that the Commission seeks to correct in the Order. Respondent is also in the process of continuing to audit its financial statements for the interim periods and will file such audited financial statements for the benefit of its shareholders when such financial statements are finalized and available

PRAYER FOR RELIEF

WHEREFORE, Respondent respectfully requests that the Commission:

- a. accept the voluntary withdrawal of Respondent's registration pursuant to Rule 12(g)-4(a)(1) and/or 12(g)-4(a)(2); and
 - b. dismiss the Administrative Proceedings as against this Respondent.

Dated: August 5, 2013

Respectfully submitted,

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