

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2302/February 10, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16033

In the Matter of

AIRTOUCH COMMUNICATIONS, INC.,
HIDEYUKI KANAKUBO, and
JEROME KAISER, CPA

ORDER STAYING PROCEEDING
AS TO JEROME KAISER, CPA

On August 22, 2014, the Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings (OIP), pursuant to Section 8A of the Securities Act of 1933, Sections 4C and 21C of the Securities Exchange Act of 1934, and Rule 102(e) of the Commission's Rules of Practice against AirTouch Communications, Inc., Hideyuki Kanakubo, and Jerome Kaiser, CPA. The proceeding has already ended as to Respondents Airtouch Communications and Kanakubo. *AirTouch Commc'ns, Inc.*, Securities Act Release No. 9719, 2015 SEC LEXIS 361 (Jan. 30, 2015).

On February 10, 2015, this Office received a Joint Motion to Stay filed under Rule 161(c)(2). The motion reports that the Division of Enforcement and Respondent Kaiser have reached an agreement in principle to a settlement on all major terms, which will be provided to the Commission for consideration. The parties move to stay the proceeding as to Kaiser, pending resolution of the settlement offer.

Based on the parties' representation, I ORDER that the proceeding is STAYED as to Jerome Kaiser, CPA, subject to compliance with Rule 161(c)(2), requiring that this Office be notified promptly if any of the requirements of the Rule are not met.

James E. Grimes
Administrative Law Judge