



HIGGINS & BURKE

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October 22, 2013

Office of the Secretary  
United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-1090

*Re: Administrative Proceeding File Number 3-14641*

To Whom it May Concern:

This correspondence arrives as a comment to the September 30, 2013 Notice of Proposed Plan of Distribution and Opportunity for Comment in the above referenced matter.

The law firm of Higgins & Burke, P.C. represents the interests of Kramer Tree Specialists, Inc. ("Kramer "Tree") and the Kramer Tree Specialists, Inc. Profit Sharing Plan ("Kramer PSP"). Results One Financial, LLC acted as the investment advisory firm for Kramer Tree between January 2001 and 2010. During that time, Steven Salutric made at least eleven (11) unauthorized withdrawals from the Kramer PSP account. Charles Rizzo and Gina Hornbogen failed to supervise Mr. Salutric during the time these unauthorized withdrawals were made. As a result, the Kramer PSP and all of the employees of Kramer Tree taking part in the Kramer PSP suffered damage.

As the Kramer PSP suffered a Net Loss of funds after third party settlements, it is my belief that the Kramer PSP is an Eligible Client entitled to disbursements from the Fair Fund pursuant to the Proposed Plan of Distribution. Please contact me should you need any further information.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. S. Burke', written over a horizontal line.

John S. Burke