

November 11, 2020

Ms. Vanessa Countryman, Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549

Re: Notice of Proposed Exemptive Order Granting Conditional Exemption from the Broker Registration Requirements of Section 15(a) of the Securities Exchange Act of 1934 for Certain Activities of Finders

Dear Ms. Countryman:

M. E. Allison & Co., Inc. appreciates the opportunity to comment and state our opposition to the proposed exemptive order for “Finders” issued by the Securities and Exchange Commission (SEC) on October 7, 2020. We have read all the comments made by individuals and firms both for and against the proposed exemptive order. We agree with all comments from SEC staff, individuals and firms who oppose this proposition and although we are not restating those comments for redundancy purposes, we find it necessary for the Commission to note our opposition to the proposal.

M.E. Allison & Co., Inc.