

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 75117 / June 5, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16378

In the Matter of

MOUNTAIN SHARE TRANSFER, LLC
and ERIK STERLING NELSON

EXTENSION ORDER

On February 6, 2015, we issued an Order accepting an offer from Mountain Share Transfer, LLC, to settle administrative proceedings, which alleged, among other things, that Mountain Share "failed to comply with various transfer agent registration, record-keeping and other provisions of the Securities Exchange Act of 1934 . . . and rules promulgated thereunder."¹ The Order required that Mountain Share comply with certain undertakings, including that it undertake to retain an Independent Consultant to review and recommend corrective measures concerning certain of its policies and procedures.² The Order also required, among other things, that Mountain Share (i) submit to the Commission's staff, within 120 days after the Order, "a written report that [it] will obtain from the Independent Consultant regarding [its] policies and procedures"; and (ii) advise the Independent Consultant and the Commission's staff, within 150 days after the Order, whether it considers any of the Independent Consultant's recommendations to be "unnecessary or inappropriate." The current deadline for the written report is Saturday, June 6, and the current deadline for Mountain Share to advise of any recommendations it considers "unnecessary or inappropriate" is Monday, July 6. Mountain Share now requests that we extend the first deadline by thirty days and the second deadline by fifteen days.

¹ *Mountain Share Transfer, LLC*, Exchange Act Release No. 74226, 2015 WL 500131, at *1 (Feb. 6, 2015). Mountain Share is a Georgia-based transfer agent registered with the Commission.

² In particular, these measures pertain to Mountain Share's "policies and procedures relating to the making, keeping and filing of Forms TA-1 and Forms TA-2 with the Commission, as well as its record keeping requirements, its obligation to establish and maintain written policies, and its fingerprinting requirements." *Mountain Share Transfer, LLC*, 2015 WL 500131, at *5.

In support of its extension request, Mountain Share states that it is unable to submit the Independent Consultant's written report by the deadline because its consultant has not yet completed the report for unexpected and significant personal reasons beyond his control. The Division of Enforcement does not oppose Mountain Share's request. Under the circumstances, it appears appropriate to grant the request.

Accordingly, it is ORDERED that the time, under Paragraph 24 of the Order, for Mountain Share to submit to the Commission's staff a written report from its Independent Consultant shall be extended by thirty days to July 6, 2015; and it is

FURTHER ORDERED that the time, under Paragraph 25 of the Order, for Mountain Share to advise the Independent Consultant and the Commission's staff whether it considers any of the Independent Consultant's recommendations to be "unnecessary or inappropriate" shall be extended by fifteen days to July 21, 2015.

By the Commission.

Brent J. Fields
Secretary