

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1692 / August 11, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-15965

In the Matter of

CHILD, VAN WAGONER & BRADSHAW, PLLC,
RUSSELL E. ANDERSON, CPA, and
MARTY VAN WAGONER, CPA

ORDER SETTING PREHEARING
SCHEDULE

On July 8, 2014, the Securities and Exchange Commission issued an Order Instituting Proceedings (OIP) against Child, Van Wagoner & Bradshaw, PLLC (Child), Russell E. Anderson, CPA (Anderson), and Marty Van Wagoner, CPA (collectively, Respondents), pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 (Exchange Act) and Rule 102(e)(1)(ii) of the Commission's Rules of Practice, and against Respondents Child and Anderson pursuant to Rule 102(e)(1)(iii).

A telephonic prehearing conference was held on August 11, 2014, attended by the Division of Enforcement and counsel for Respondents. At the prehearing conference, Respondents waived their right to a hearing between thirty and sixty days after service of the OIP under Section 21C of the Exchange Act. See 15 U.S.C § 78u-3(b).

The following procedural schedule was established:

November 10, 2014: The parties shall exchange and file (and provide this Office with) witness lists and expert disclosures.

November 17, 2014: The parties shall exchange and file (and provide this Office with) exhibit lists, and shall exchange (but not file) pre-marked exhibits.

November 26, 2014: The parties shall file prehearing briefs, any motions in limine, and any objections to exhibits and witnesses.

December 2, 2014: The parties shall file any written stipulations and participate in a final telephonic prehearing conference at 1:00 p.m. EST.

December 8, 2014: The hearing will commence in Salt Lake City, Utah, at a venue to be determined.

The parties are reminded that they must file hard copies of all filings with the Office of the Secretary, but are also encouraged to send each other – and the Office of Administrative Law Judges, when applicable – electronic copies, via e-mail, of materials to be filed and exchanged.

SO ORDERED.

Cameron Elliot
Administrative Law Judge