

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1810/September 16, 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 HEARING
LOCATION

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

The hearing will be held at the U.S. Tax Court, Wallace F. Bennett Federal Building, 125 S. State Street, Salt Lake City, Utah, in Courtroom 5223.

SO ORDERED.

Cameron Elliot
Administrative Law Judge