

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 2068 / December 1, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-15965

In the Matter of

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

On July 8, 2014, the Securities and Exchange Commission (Commission) issued an Order Instituting Proceedings (OIP) against Child, Van Wagoner & Bradshaw, PLLC, Russell E. Anderson, CPA, and Marty Van Wagoner, CPA (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). The hearing is scheduled to commence on December 8, 2014, in Salt Lake City, and a telephonic prehearing conference is scheduled for tomorrow, December 2, 2014.

Today, this Office received a Joint Motion for Stay Pending Commission Consideration of Offers of Settlement and Brief in Support (Motion). The Motion requests, pursuant to Commission Rule of Practice 161(c)(2), 17 C.F.R. § 201.161(c)(2), that the proceeding be stayed based upon the parties' agreement in principle to a settlement that will resolve all claims and requests for relief against Respondents. The Motion represents that the Division of Enforcement anticipates that the offers of settlement will be submitted for the Commission's consideration shortly.

For good cause shown, it is ORDERED that the Motion is GRANTED, and the proceeding is STAYED, subject to compliance with Commission Rule 161(c)(2), 17 C.F.R. § 201.161(c)(2), requiring that this Office be notified promptly if any of the requirements of the Rule are not met. Tomorrow's prehearing conference is CANCELED.

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Cameron Elliot  
Administrative Law Judge