

EXHIBIT 2b

**Alphabetical List of Written Comments
Regulatory Notice 14-09**

1. John Ahern, Compass Securities Corporation (April 28, 2014) *
2. Rick Alvarez, CPA, Capital Markets Compliance (“CMC”) (April 25, 2014)
3. James W. Carter, Ernst & Young Capital Advisors, LLC (“EYCA”) (April 28, 2014)
4. Faith Colish, Esq., Martin A. Hewitt, Esq., Eden L. Rohrer, Esq., Linda Lerner, Esq., Ethan L. Silver, Esq., and Stacy E. Nathanson, Esq., (“M&A Brokers Letter Attorneys”) (April 28, 2014)
5. Donna DiMaria, Tessera Capital Partners (April 28, 2014) *
6. Donna DiMaria, Third Party Marketers Association (“3PM”) (April 28, 2014)
7. Catherine T. Dixon, Committee on Federal Regulation of Securities, Business Law Section of the American Bar Association (“ABA”) (May 21, 2014)
8. Richard B. Dole, ASA, CFA, Dole Capital, LLC (“Dole”) (April 25, 2014)
9. Leanne Erickson, Eaton Partners, LLC (April 28, 2014) *
10. Brian X. Fitzgibbon, Fitzgibbon Toigo Associates, LLC (April 28, 2014) *
11. Weldon G. Fleming, Jr., LIATI Capital, LLC (“LIATI”) (April 18, 2014)
12. Saverio Flemma, SF Advisors, LLC (“SFA”) (April 23, 2014)
13. Eli Gabay, Growth Venture Partners (“Growth Venture”) (March 12, 2014)
14. Stephen A. Gaines and Dennis W. O’Neill, HighBank Securities, LLC (“HighBank”) (April 28, 2014)
15. Stacy Havener, Havener Capital Partners LLC (April 28, 2014) *
16. Chester Hebert, Colorado Financial Service Corporation (“CFSC”) (March 21, 2014)
17. Tony Ianni, Ernst & Young Corporate Finance (Canada) Inc. (“EYCF”) (April 25, 2014)
18. Steven Jafarzadeh, CAIA, CRCP, Stonehaven, LLC (“Stonehaven”) (April 28, 2014)
19. Antoine C. Kemper, Jr., Butler Capital Partners (April 28, 2014) *

20. Tom Korzenecki, Grand Avenue Capital Partners LLC (“GAPC”) (March 6, 2014)
21. Tiffany Lauterbach, CSP Securities, LP (“CSP”) (April 28, 2014)
22. Daniel E. LeGaye, The LeGaye Law Firm, P.C. (“LeGaye”) (April 28, 2014)
23. Gregory M. LeNeave, Anderson LeNeave & Co. (“Anderson”) (March 12, 2014)
24. Joseph M. Lydon, Goal Consulting LLC (April 28, 2014) *
25. Keith McCracken, McCracken Advisory Partners (“McCracken”) (April 28, 2014)
26. Robert G. McGroarty, Bridge 1 Advisors (“Bridge 1”) (April 23, 2014)
27. Roger W. Mehle, Achates Capital Advisors LLC (“Archates”) (March 5, 2014)
28. John Stuart Miller, Colonnade Securities LLC (“Colonnade”) (March 6, 2014)
29. Frank P. L. Minard, XT Capital Partners, LLC (April 28, 2014) *
30. Robert A. Muh, Sutter Securities Incorporated (“Sutter”) (April 1, 2014)
31. Richard A. Murphy, North Bridge Capital LLC (April 28, 2014) *
32. Ron Oldenkamp, Genesis Marketing Group (April 28, 2014) *
33. Robert E. Patterson, Signal Hill Capital Group LLC (“Signal Hill”) (March 20, 2014)
34. Peter Pavlina, Hamersley Partners (April 28, 2014) *
35. Gilman C. Perkins, Perkins Fund Marketing (April 28, 2014) *
36. Andrew Phillips, Hamersley Partners (April 28, 2014) *
37. Paige W. Pierce, RW Smith & Associates, Inc. (April 28, 2014) *
38. Paul Poggi and Andrew D. Tino, Harris Williams & Co. (“Harris”) (April 28, 2014)
39. Sandra Powers, ARK Global LLC (April 28, 2014) *
40. David N. Pringle, Fells Point Research LLC (“Fells”) (April 28, 2014)
41. Steven Rubenstein, Arrow Investments, Inc. (April 28, 2014) *
42. Michael S. Quinn, Q Advisors (“Q Advisors”) (April 25, 2014)

43. Lisa Roth, Monahan & Roth, LLC (April 28, 2014) *
44. Howard Spindel and Cassondra E. Joseph, Integrated Management Solutions USA LLC (“IMS”) (April 28, 2014)
45. Lou Stough, CFE, AIW, LLC (“AIW”) (April 2, 2014)
46. Kenneth Sweet, Reliance Worldwide Investments, LLC (“RWI”) (April 25, 2014)
47. James L. Tovey, JLT Capital Partners LLC (April 28, 2014) *
48. Andrew F. Tuch, Washington University School of Law (“Washington U.”) (April 28, 2014)
49. George Vick, Frontier Solutions, LLC (April 28, 2014) *
50. Bruce A. Williamson, CFA, Fortress Group, Inc. (April 28, 2014) *
51. Michael Wren, Hamersley Partners (April 28, 2014) *

* These commenters wrote a short email or letter supporting 3PM’s comments.