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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 1588/July 7, 2014

ADMINISTRATIVE PROCEEDING File No. 3-15613

JULIEANN PALMER MARTIN

In the Matter of

NOTICE TO PARTIES

The Securities and Exchange Commission instituted this proceeding on November 13, 2013. The hearing is scheduled to begin at 9:30 a.m. MDT on August 25, 2014, at the U.S. Tax Court, Courtroom 5223, Wallace F. Bennett Federal Building, 125 S. State Street, Salt Lake City, Utah 84138.

Brenda P. Murray Chief Administrative Law Judge