

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1620 / July 17, 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 POSTPONING HEARING
AND SCHEDULING
PREHEARING CONFERENCE

On July 8, 2014, the Securities and Exchange Commission issued an Order Instituting Proceedings (OIP) 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). A hearing is scheduled to commence on August 11, 2014.

On July 16, 2014, this Office received the Division of Enforcement's Motion to Postpone Hearing and Schedule an Initial Prehearing Conference (Motion) representing that Respondents were served with the OIP on July 9, 2014, and requesting that the hearing be postponed and a telephonic prehearing conference be scheduled for August 11, 2014, at 1:00 p.m. EDT.

For good cause shown, it is ORDERED that the Motion is GRANTED; the hearing currently scheduled for August 11, 2014, is POSTPONED sine die; and a telephonic prehearing conference will be held on that same day at 1:00 p.m. EDT.

Cameron Elliot
Administrative Law Judge