

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1635 / July 21, 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 GRANTING
UNOPPOSED MOTION TO
EXTEND ANSWER DATE

On July 8, 2014, the Securities and Exchange Commission (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) of the Commission's Rules of Practice. A telephonic prehearing conference is scheduled for August 11, 2014, at 1:00 p.m. EDT.

On July 18, 2014, this Office received the Respondents' Unopposed Motion for Extension of Time to File Answer to Order Instituting Proceedings (Motion) requesting that the time within which Respondents must file an answer be extended to August 22, 2014.

For good cause shown, it is ORDERED that the Motion is GRANTED and that Respondents' Answer deadline is continued until August 22, 2014.

Cameron Elliot
Administrative Law Judge