

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 4199/September 26, 2016

ADMINISTRATIVE PROCEEDING
File No. 3-17398

In the Matter of

DELANEY EQUITY GROUP LLC,
DAVID C. DELANEY, and
IAN C. KASS

ORDER GRANTING SECOND EXTENSION
OF TIME TO FILE ANSWER

Respondent Ian C. Kass's agreed motion to extend his answer deadline is GRANTED. As the motion represents, counsel for Kass and the Division of Enforcement are engaged in settlement discussions. Kass's answer to the order instituting proceedings is now due October 17, 2016.

Jason S. Patil
Administrative Law Judge