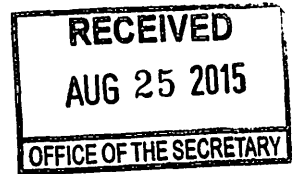


**UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION**



**Administrative Proceeding
File No. 3-13109**

**In the Matter of

Gordon Brent Pierce,

Respondent.**

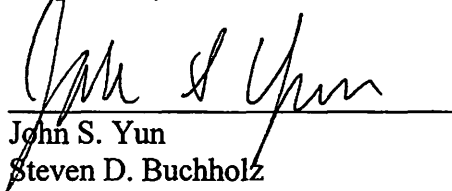
**DIVISION OF ENFORCEMENT'S
RESPONSE TO GORDON BRENT
PIERCE'S MOTION TO AMEND HIS
MOTION TO VACATE THE
COMMISSION'S ORDER**

Respondent Gordon Brent Pierce ("Pierce") has filed a Motion to Amend his previously filed Motion to Vacate the Commission's Order ("Motion") in this proceeding ("*Pierce I Proceeding*") so that Pierce might ask the Commission to vacate also the Initial Decision in a different, subsequent administrative proceeding, *In the Matter of Gordon Brent Pierce, Newport Capital Corp., and Jenirob Company Ltd.*, Admin. Proc. File No. 3-13927 ("*Pierce II Proceeding*"). The *Pierce II Proceeding* is currently before the United States Court of Appeals for the District of Columbia Circuit.

The Division of Enforcement ("Division") does not oppose Pierce's filing of an Amended Motion to Vacate the Commission's Order. However, the Division construes Pierce's present Motion to Amend as merely seeking leave to file an Amended Motion to Vacate. If Pierce's Motion to Amend is granted and Pierce subsequently files an Amended Motion to Vacate, the Division intends to file a substantive opposition to the Amended Motion to Vacate. Alternatively, if the Commission deems Pierce's current Motion to Amend to be an Amended Motion to Vacate, the Division requests that the Commission issue an Order so stating and specifying that the Division would have five business days from issuance of such Order in which to file an opposition.

Dated: August 24, 2015

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John S. Yun", is written over a horizontal line.

John S. Yun

Steven D. Buchholz

DIVISION OF ENFORCEMENT

SECURITIES AND EXCHANGE COMMISSION

44 Montgomery Street, Suite 2800

San Francisco, CA 94104

Phone: (415) 705-2468


Fax: (415) 705-2501

CERTIFICATE OF SERVICE

I, Janet L. Johnston, hereby certify that an original and three copies of the foregoing DIVISION OF ENFORCEMENT'S RESPONSE TO GORDON BRENT PIERCE'S MOTION TO AMEND HIS MOTION TO VACATE THE COMMISSION'S ORDER were sent by overnight delivery for filing with the Securities and Exchange Commission, Office of the Secretary, 100 F Street, N.E., Washington, D.C. 20549, with a copy transmitted by facsimile to (703) 813-9793 and that a true and correct copy of the foregoing has been served by email and overnight delivery on August 24, 2015, on the following persons entitled to notice:

The Honorable Carol Fox Foelak
Administrative Law Judge
alj@sec.gov; sheildsk@sec.gov
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-2557

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Counsel for Respondent Gordon Brent Pierce


Janet L. Johnston