

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 75382 / July 7, 2015

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3669 / July 7, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-15877

In the Matter of

BRYCE WALKER, CA and
SPENCE WALKER, CA, CPA

Respondents.

**ORDER AMENDING
ORDER INSTITUTING PUBLIC
ADMINISTRATIVE AND CEASE-
AND-DESIST PROCEEDINGS PURSUANT
TO SECTIONS 4C AND 21C OF THE
SECURITIES EXCHANGE ACT OF 1934
AND RULE 102(e) OF THE
COMMISSION'S RULES OF PRACTICE,
MAKING FINDINGS, AND IMPOSING
REMEDIAL SANCTIONS AND A CEASE-
AND-DESIST ORDER**

I.

On May 20, 2014, the Securities and Exchange Commission ("Commission") issued an order instituting public administrative and cease-and-desist proceedings pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 ("Exchange Act") and Rule 102(e)(1)(ii) of the Commission's Rules of Practice (the "2014 Order") against Bryce Walker, CA, and Spence Walker, CA, CPA ("Respondents").

II.

Respondents consented to the entry of the 2014 Order. Among other things, the 2014 Order required Respondents to pay, jointly and severally, \$128,000 in disgorgement and prejudgment interest of \$10,954.

III.

Respondents have submitted an Amended Offer of Settlement (the “Offer”) proposing to amend the sum of disgorgement ordered paid in the 2014 Order. Solely for the purpose of these proceedings, and any other proceedings brought by or on behalf of the Commission, and to which the Commission is a party, and without admitting or denying the findings in the 2014 Order, except as to the Commission’s jurisdiction over them and the subject matter of these proceedings, which are admitted, Respondents consent to the entry of this Order Amending Order Instituting Public Administrative Cease-and-Desist Proceedings pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 (“Exchange Act”) and Rule 102(e)(1)(ii) of the Commission’s Rules of Practice, Making Findings, and Imposing Remedial Sanctions and a Cease-and-Desist Order, as set forth below.

IV.

The Commission deems it appropriate and in the public interest to amend the 2014 Order as agreed to in Respondent’s Offer.

Accordingly, IT IS HEREBY ORDERED that:

A. Section IV.H. of the 2014 Order is amended as follows to order:

Respondents Bryce Walker and Spence Walker, jointly and severally, shall, within sixty (60) days of the entry of this Order, pay disgorgement of \$93,135.16 and prejudgment interest of \$11,233.05 to the Securities and Exchange Commission. If timely payment is not made, additional interest shall accrue pursuant to SEC Rule of Practice 600. Payment must be made in one of the following ways:

- (1) Respondents may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request;
- (2) Respondents may make direct payment from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>; or
- (3) Respondents may pay by certified check, bank cashier’s check, or United States postal money order, made payable to the Securities and Exchange Commission and hand-delivered or mailed to:

Enterprise Services Center
Accounts Receivable Branch
HQ Bldg., Room 181, AMZ-341
6500 South MacArthur Boulevard
Oklahoma City, OK 73169

Payments by check or money order must be accompanied by a cover letter identifying Spence Walker or Bryce Walker as a Respondent in these proceedings, and the file number of these proceedings; a copy of the cover letter and check or money order must be sent to John T. Dugan, Division of Enforcement, Securities and Exchange Commission, 33 Arch Street, 23rd Floor, Boston, MA 02110.

B. All other provisions of the 2014 Order remain in effect:

By the Commission.

Brent J. Fields
Secretary