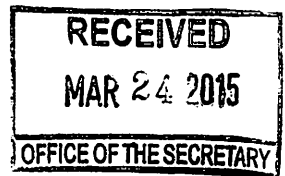




UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

New York Regional Office
Brookfield Place, 200 Vesey St., Suite 400
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DIVISION OF
ENFORCEMENT

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March 23, 2015

BY ELECTRONIC MAIL AND UPS

The Honorable Brenda Murray
Chief Administrative Law Judge
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Re: *Matter of Anthony, et al., File No. 3-15514*

Dear Chief Judge Murray:

On behalf of the Division of Enforcement, we write to oppose Respondent Andrew G. Guzzetti's request for additional time to file his Motion to Correct the Initial Decision. Guzzetti's Motion to Correct is untimely and, therefore, should not be entertained by this Court. Should the Court choose to consider the merits of Guzzetti's Motion, the Division requests a briefing schedule that permits the Division five business days to oppose Guzzetti's Motion on the merits from the date of any order the Court enters adjudicating Guzzetti's request for more time.

Guzzetti does not dispute that his motion is untimely. (Motion at 1.) Indeed, the February 25, 2015 Initial Decision states unambiguously that parties may "file a motion to correct a manifest error of fact within ten days of the Initial Decision, pursuant to Rule 111 of the Commission's Rules of Practice, 17 C.F.R. § 201.111." Initial Decision at 118.

Guzzetti does not offer any reason for his delay in filing his Motion to Correct. And he certainly cannot claim he was unaware of the Court's deadline. In addition to the above-quoted language in the Initial Decision, Guzzetti, through counsel, received copies of other Respondents' motions, of the Commission's request for a briefing schedule to file a consolidated response to those motions, and this Court's March 10, 2015 Order setting that schedule. In fact, Guzzetti himself wrote the Court on the morning of March 20, 2015 inquiring about a deadline to file a petition for review and made no mention of any need for more time to file his motion to correct.

Instead, Guzzetti waited until 4:46pm on March 20—the day the Division's response to all motions to correct was due, and 18 minutes after the Division filed its Response—to ask the Court for more time, noting disingenuously that the Division's time to respond to such motions "has not yet expired." (Motion at 1).

The Division respectfully submits that Guzzetti's motion for additional time to file a motion to correct should be denied. Should the Court grant Guzzetti's motion for additional time, the Division requests that its response to Guzzetti's Motion to Correct be due five business days from the Court's decision as to whether it will consider his untimely motion.

Respectfully submitted,



Michael D. Birnbaum

cc (by email): All Counsel

CERTIFICATE OF SERVICE

I, Michael D. Birnbaum, hereby certify that on March 23, 2015, I caused the following document:

- (1) Division of Enforcement's March 23, 2015 Letter in opposition of Guzzetti's motion for additional time to file a motion to correct

To be sent by email and UPS Next Day Air to (original and three copies):

Elizabeth Murphy
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U.S. Securities and Exchange Commission
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Dated: March 23, 2015
New York, New York

Respectfully submitted,

DIVISION OF ENFORCEMENT



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