

**In the Matter of Mark Feathers, 3-15755**

**Petition for Review**

At about the point of reading the Court's Decision in favor of the Commission where Respondent read the Court's employment of the term "gimmickry", Respondent stopped bothering to read the remainder of the narrative of the Court's decision. All of Respondent's investment funds were CPA audited and prepared on a GAAP-basis. Logic here would indicate that Respondent's CPA's should have spent a few years in jail right beside him if there was "gimmickry", and that they should not have certified the audited states to be prepared in conformance with GAAP, and footnoted properly where there were reporting exceptions to either GAAP or to the offering documents of Respondent's investment funds.

Of course, the Commission protested the introduction of the Stalker Report. An expert witness with AICPA forensic and fraud credentials might test the Commission's "theory of gimmickry", after all. Respondent was always well aware that these matters would always be heading to the Ninth Circuit, with a brief stop through the offices of the Commissioner's.

Mark Feathers, *pro se*, Respondent