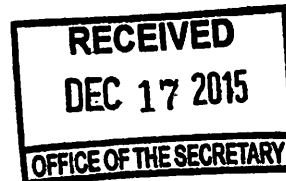


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**UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION**

**ADMINISTRATIVE PROCEEDING
File No. 3-15842**



In the Matter of

JACOB KEITH COOPER

**Division of Enforcement's Reply Brief Addressing Whether
Cooper's Appeal Should Be Dismissed As Untimely**

Pursuant to the Commission's November 20, 2015 Order, the Division of Enforcement submits this response addressing whether respondent Jacob Keith Cooper's "appeal should be dismissed as untimely pursuant to Commission Rule of Practice 410(b)." *Jacob Keith Cooper*, Securities Act Release No. 9979, at 2 (Nov. 20, 2015). Based on the representations in Cooper's December 8, 2015 brief, the Division does not oppose Cooper's request that the Commission not dismiss as untimely his petition that raises constitutional and other issues for review. *See* Rules of Practice 100(c), 161(c). But given the passage of time since the Initial Decision, as well as Cooper's history of attempting to delay the prompt resolution of this matter, *see, e.g., Total Wealth Management, Inc., at al.*, Administrative Proceedings Rulings Release No. 2444 (March 19, 2015), the Division requests that the Commission set a briefing schedule that would permit Cooper's appeal to be resolved without further delay.


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Dated: December 15, 2015

Respectfully submitted,



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Service List

The attached DIVISION OF ENFORCEMENT'S REPLY BRIEF ADDRESSING WHETHER COOPER'S APPEAL SHOULD BE DISMISSED AS UNTIMELY has been sent to the following parties and other persons entitled to notice,

BY FACSIMILE TO (703) 813-9793 AND UPS OVERNIGHT:

Office of the Secretary
Securities and Exchange Commission
100 F Street, N.E.
Mail Stop 1090
Washington, DC 20549-1090;

BY EMAIL TO ALJ@SEC.GOV AND UPS OVERNIGHT:

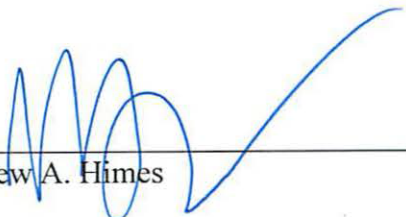
Honorable Brenda P. Murray
Chief Administrative Law Judge
Securities and Exchange Commission
100 F Street, N.E.
Mail Stop 2557
Washington, DC 20549-2557;

BY US FIRST CLASS MAIL AND UPS OVERNIGHT:

Vincent J. Brown, Esq.
8685 Rio San Diego Drive
Suite 4130
San Diego, CA 92108
(Attorney of record for Respondent Jacob Keith Cooper); and,

Mr. Jacob Keith Cooper
[REDACTED]
Washington, UT [REDACTED]
(*Pro Se* Respondent).

Dated: December 15, 2015



Matthew A. Himes