



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CHICAGO, ILLINOIS

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ASSISTANT TO THE SECRETARY

December 12, 2014

Via Facsimile (202) 772-2324 and United Parcel Service

Office of the Secretary  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-1090

Re: In the Matter of Suning Tang, File No. 8-14938

To whom it may concern:

Please find enclosed a letter regarding the briefing schedule in the above referenced case. We sent a courtesy copy to Judge Polak on December 11, 2014. Feel free to call me if you have any questions.

Sincerely,

  
Jonathan S. Polk

Enclosure: December 11, 2014 Letter



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CHICAGO, ILLINOIS

JONATHAN S. POLISH  
SENIOR LEGAL COUNSEL

(312) 353-3684  
POLISH@SEC.GOV

December 11, 2014

**BY EMAIL AND OVERNIGHT DELIVERY**

The Honorable Carol Fox Paclak  
Administrative Law Judge  
U.S. Securities and Exchange Commission  
100 F. Street NE, Mail Stop 1090  
Washington, DC 20549

Re: *In the Matter of Siming Yang*, File No. 3-15928

Judge Paclak:

On November 19, 2014, the Commission granted the Division's motion to amend the OIP in this matter. On December 9, 2014, Respondent Yang responded to the Amended OIP.

Your Honor, in the Prehearing Order in this matter, dated September 5, 2014, granted the Division leave to file a motion for summary disposition.

The parties hereby jointly propose the following briefing schedule with respect to such a motion:

January 13, 2015	Division's motion and supporting brief
February 12, 2015	Respondent's response
February 26, 2015	Division's reply



Hon. Court of Record  
December 11, 2014  
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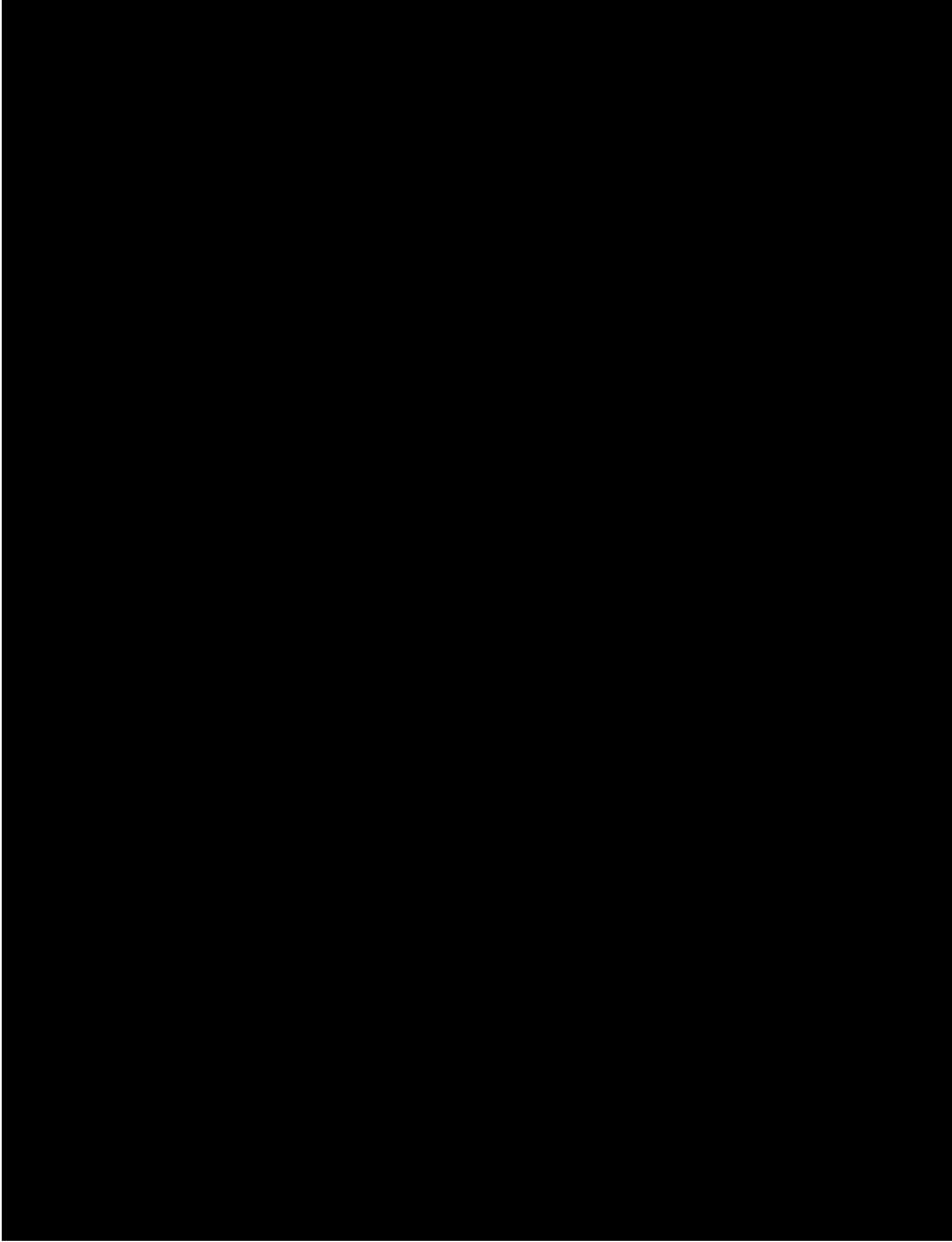
We remain appreciative of the Court's consideration of this matter.

Respectfully,

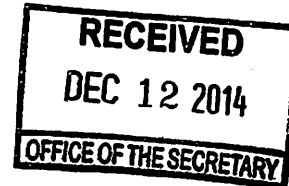
A handwritten signature in black ink, appearing to read "Jonathan S. Polish".

Jonathan S. Polish

cc: Court of Record for Recipients (by email)



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F St. NE  
Washington, D.C. 20549



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Pursuant to Rule 151(a) of the Commission's Rules of Practice, enclosed please find a copy of the Division of Enforcement's letter regarding the briefing schedule with respect to a motion for summary disposition in the above-captioned matter. An original is also being sent via UPS. We also have served the Respondent and sent a courtesy copy of the filing to Administrative Law Judge Foelak as indicated in the accompanying Certificate of Service.