

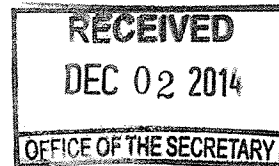
UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-15965

In the Matter of

CHILD, VAN WAGONER &
BRADSHAW, PLLC, RUSSELL E.
ANDERSON, CPA, and MARTY
VAN WAGONER, CPA

Respondents.



**JOINT MOTION FOR STAY PENDING COMMISSION CONSIDERATION
OF OFFERS OF SETTLEMENT AND BRIEF IN SUPPORT**

The Division of Enforcement (“Division”) and Respondents Child, Van Wagoner & Bradshaw, PLLC, Russell E. Anderson, and Marty Van Wagoner (“Respondents”), pursuant to Rule of Practice 161(c)(2)(i), respectfully move the Court for a stay of this proceeding based upon the parties’ agreement in principle to a settlement that will resolve all claims and requests for relief.

BRIEF IN SUPPORT

The parties jointly move the Administrative Law Judge to stay this proceeding pursuant to Rule 161(c)(2)(i). That rule provides, in relevant part:

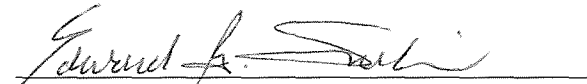
If the Commission staff and one or more respondents in a proceeding file a joint motion notifying the hearing officer that they have agreed in principle to a settlement on all major terms, then the hearing officer shall stay the proceeding as to the settling respondents

Counsel for the Division and counsel for Respondents have agreed in principle to a settlement that will resolve all claims and requests for relief against Respondents. The Respondents submitted written offers of settlement to the Division, the last one received today. The Division anticipates that the offer and an accompanying recommendation will be submitted for the Commission's consideration shortly.

The parties, therefore, submit that a stay of this proceeding is appropriate pursuant to Rule 161(c)(2)(i) and request that the Administrative Law Judge stay this proceeding pending completion of the Commission's consideration of the settlement offer.

December 1, 2014

Respectfully submitted,



Edward G. Sullivan
Harry B. Roback
Senior Trial Counsel
Counsel for Division of Enforcement

Securities and Exchange Commission
950 East Paces Ferry Road, NE, Suite 900
Atlanta, GA 30326-1382
Telephone: 404.842.7612
Email: sullivan@sec.gov

Jonathan O. Hafen

Jonathan O. Hafen, Esq. (by Edward G. Sullivan,
with express permission)

Robert S. Clark, Esq.

Parr, Brown, Gee & Loveless

101 South 200 East, Suite 700

Salt Lake City, UT 84111

Counsel for Respondents