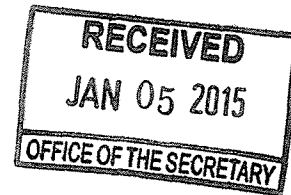


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-15993



In the Matter of

**Accredited Business Consolidators Corp.,
et al.,**

Respondents.

**DIVISION OF ENFORCEMENT'S WITHDRAWAL OF
MOTION TO THE COMMISSION TO DISMISS RESPONDENT**

The Division of Enforcement ("Division"), by counsel, pursuant to the Commission's suggestion in its order dated December 19, 2014, hereby withdraws its Motion to the Commission to Dismiss Respondent High Plains Gas, Inc. ("High Plains Gas").


On December 31, 2014, counsel for High Plains Gas represented to the Division that the respondent would consent to the revocation of its securities registration. However, as of the time this Withdrawal was filed, the Division had not yet received a copy of a signed offer of settlement from High Plains Gas. If High Plains Gas should fail to provide a signed offer of settlement for the revocation of its securities registration, the Division respectfully suggests that the Commission consider an appropriate extension of the time for an initial decision on the merits to be rendered by the Administrative Law Judge ("ALJ") because the time for an initial decision expired on December 8, 2014, and the need for the withdrawal of the motion to dismiss was not contemplated by the parties, the ALJ, or Rule of Practice 360(a)(3). The Division notes that the case of High Plains Gas is ripe for summary disposition because the respondent, in its Answer filed August 6, 2014, admitted to all of the relevant allegations of the

Order Instituting Proceedings, thus establishing its failure to comply with Section 13(a) of the Securities Exchange Act of 1934, and Rules 13a-1 and 13a-13 thereunder.

Dated: January 5, 2015

Respectfully submitted,



Thomas Bednar
Neil J. Welch, Jr. 
Securities and Exchange Commission
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Washington, D.C. 20549-6010

COUNSEL FOR
DIVISION OF ENFORCEMENT

