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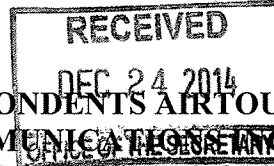
**UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION**

**ADMINISTRATIVE
PROCEEDING File No. 3-16033**

In the Matter of

**AIRTOUCH COMMUNICATIONS,
INC., HIDEYUKI KANAKUBO, AND
JEROME KAISER, CPA,**

Respondents.



**RESPONDENTS AIRTOUCH
COMMUNICATIONS, INC.'S AND
JEROME KAISER'S OBJECTIONS
TO THE DIVISION OF
ENFORCEMENT'S PROPOSED
EXHIBITS**

Respondents AirTouch Communications, Inc. and Jerome Kaiser hereby submit the following preliminary objections to the Division of Enforcement’s proposed exhibits, as identified in the Division of Enforcement’s Exhibit List provided to Respondents on December 16, 2014.¹ Respondents reserve the right to supplement and/or modify these objections. Respondents further reserve the right to raise additional objections to exhibits, testimony or other evidence offered in these proceedings, including at the hearing.

Division’s Proposed Exhibit No.	Bates / Other Description	Grounds for Objection
2	SEC-LA4275 Tr. Ex. 0002	Irrelevant.
5	SEC-LA4275 Tr. Ex. 0005	
6	SEC-LA4275 Tr. Ex. 0006	
7	SEC-LA4275 Tr. Ex. 0007	
8	SEC-LA4275 Tr. Ex. 0008	
9	SEC-LA4275 Tr. Ex. 0009	
10	SEC-LA4275 Tr. Ex. 0010	
11	SEC-LA4275 Tr. Ex. 0011	
12	SEC-LA4275 Tr. Ex. 0012	
13	SEC-LA4275 Tr. Ex. 0013	
16	SEC-LA4275 Tr. Ex. 0016	
17	SEC-LA4275 Tr. Ex. 0017	
18	SEC-LA4275 Tr. Ex. 0018	
19	SEC-LA4275 Tr. Ex. 0019	
20	SEC-LA4275 Tr. Ex. 0020	

¹ Respondent Hide Kanakubo and the Division of Enforcement have agreed in principle to a settlement on all major terms, and anticipate filing within the next several days a joint motion to stay these proceedings as to Mr. Kanakubo pending the Commission’s approval of the settlement. As a result, Mr. Kanakubo is not presently submitting any objections to the Division’s proposed exhibits, but reserves the right to do so in the future should circumstances warrant.

Division's Proposed Exhibit No.	Bates / Other Description	Grounds for Objection
21	SEC-LA4275 Tr. Ex. 0021	
22	SEC-LA4275 Tr. Ex. 0022	Hearsay. ²
23	SEC-LA4275 Tr. Ex. 0023	Lack of authentication. Hearsay.
24	SEC-LA4275 Tr. Ex. 0024	Irrelevant. Hearsay.
25	SEC-LA4275 Tr. Ex. 0025	Irrelevant. Hearsay.
28	SEC-LA4275 Tr. Ex. 0028	
29	SEC-LA4275 Tr. Ex. 0029	Hearsay.
30	SEC-LA4275 Tr. Ex. 0030	Hearsay.
31	SEC-LA4275 Tr. Ex. 0031	
32	SEC-LA4275 Tr. Ex. 0032	Hearsay.
33	SEC-LA4275 Tr. Ex. 0033	Hearsay.
34	SEC-LA4275 Tr. Ex. 0034	
35	SEC-LA4275 Tr. Ex. 0035	
36	SEC-LA4275 Tr. Ex. 0036	Hearsay.
37	SEC-LA4275 Tr. Ex. 0037	Hearsay.
39	SEC-LA4275 Tr. Ex. 0039	
40	SEC-LA4275 Tr. Ex. 0040	
41	SEC-LA4275 Tr. Ex. 0041	
42	SEC-LA4275 Tr. Ex. 0042	
43	SEC-LA4275 Tr. Ex. 0043	

² Mr. Kaiser acknowledges the Hearing Officer's guidelines, as set forth in the September 26, 2014 Order Setting Schedule and General Prehearing Order, stating that "the fact that evidence constitutes hearsay goes to weight, not admissibility." Mr. Kaiser nonetheless asserts hearsay objections to the Division's proposed exhibits in order to preserve his objections that this proceeding violates his constitutional rights to due process and equal protection of the laws to the extent that any ultimate findings against him are based on evidence that would have been inadmissible had the Division of Enforcement decided to proceed instead in a United States District Court.

Division's Proposed Exhibit No.	Bates / Other Description	Grounds for Objection
44	SEC-LA4275 Tr. Ex. 0044	
47	SEC-LA4275 Tr. Ex. 0047	
48	SEC-LA4275 Tr. Ex. 0048	
49	SEC-LA4275 Tr. Ex. 0049	
50	SEC-LA4275 Tr. Ex. 0050	
51	SEC-LA4275 Tr. Ex. 0051	
52	SEC-LA4275 Tr. Ex. 0052	
53	SEC-LA4275 Tr. Ex. 0053	
54	SEC-LA4275 Tr. Ex. 0054	
55	SEC-LA4275 Tr. Ex. 0055	
56	SEC-LA4275 Tr. Ex. 0056	Hearsay.
57	SEC-LA4275 Tr. Ex. 0057	
58	SEC-LA4275 Tr. Ex. 0058	
61	SEC-LA4275 Tr. Ex. 0061	Irrelevant.
62	SEC-LA4275 Tr. Ex. 0062	Irrelevant.
63	SEC-LA4275 Tr. Ex. 0063	
64	SEC-LA4275 Tr. Ex. 0064	
65	SEC-LA4275 Tr. Ex. 0065	Hearsay.
66	SEC-LA4275 Tr. Ex. 0066	
67	SEC-LA4275 Tr. Ex. 0067	Hearsay. Best evidence.
68	SEC-LA4275 Tr. Ex. 0068	Hearsay. Irrelevant.
71	SEC-LA4275 Tr. Ex. 0071	Hearsay.
72	SEC-LA4275 Tr. Ex. 0072	
73	SEC-LA4275 Tr. Ex. 0073	Hearsay.
74	SEC-LA4275 Tr. Ex. 0074	
75	SEC-LA4275 Tr. Ex. 0075	Hearsay.
76	SEC-LA4275 Tr. Ex. 0076	Hearsay.

Division's Proposed Exhibit No.	Bates / Other Description	Grounds for Objection
77	SEC-LA4275 Tr. Ex. 0077	Hearsay.
78	SEC-LA4275 Tr. Ex. 0078	
79	SEC-LA4275 Tr. Ex. 0079	Hearsay.
80	SEC-LA4275 Tr. Ex. 0080	Hearsay.
82	SEC-LA4275 Tr. Ex. 0082	Hearsay.
84	SEC-LA4275 Tr. Ex. 0084	Hearsay.
85	SEC-LA4275 Tr. Ex. 0085	Hearsay.
86	SEC-LA4275 Tr. Ex. 0086	Hearsay.
87	SEC-LA4275 Tr. Ex. 0087	
88	SEC-LA4275 Tr. Ex. 0088	Hearsay.
89	SEC-LA4275 Tr. Ex. 0089	Hearsay.
90	SEC-LA4275 Tr. Ex. 0090	Hearsay.
91	SEC-LA4275 Tr. Ex. 0091	Hearsay.
92	SEC-LA4275 Tr. Ex. 0092	
93	SEC-LA4275 Tr. Ex. 0093	
94	SEC-LA4275 Tr. Ex. 0094	Irrelevant. Hearsay.
95	SEC-LA4275 Tr. Ex. 0095	Irrelevant.
96	SEC-LA4275 Tr. Ex. 0096	
97	SEC-LA4275 Tr. Ex. 0097	Irrelevant. Hearsay.
100	SEC-LA4275 Tr. Ex. 0100	Best evidence.
101	SEC-LA4275 Tr. Ex. 0101	
102	SEC-LA4275 Tr. Ex. 0102	
103	SEC-LA4275 Tr. Ex. 0103	Hearsay.
104	SEC-LA4275 Tr. Ex. 0104	
105	SEC-LA4275 Tr. Ex. 0105	
106	SEC-LA4275 Tr. Ex. 0106	
107	SEC-LA4275 Tr. Ex. 0107	
108	SEC-LA4275 Tr. Ex. 0108	

Division's Proposed Exhibit No.	Bates / Other Description	Grounds for Objection
109	SEC-LA4275 Tr. Ex. 0109	Irrelevant. Hearsay.
110	SEC-LA4275 Tr. Ex. 0110	Hearsay.
111	SEC-LA4275 Tr. Ex. 0111	Hearsay.
112	SEC-LA4275 Tr. Ex. 0112	Hearsay.
114	SEC-LA4275 Tr. Ex. 0114	Hearsay.
118	SEC-LA4275 Tr. Ex. 0118	
119	SEC-LA4275 Tr. Ex. 0119	
120	SEC-LA4275 Tr. Ex. 0120	
121	SEC-LA4275 Tr. Ex. 0121	
122	SEC-LA4275 Tr. Ex. 0122	Hearsay.
123	SEC-LA4275 Tr. Ex. 0123	Hearsay.
124	SEC-LA4275 Tr. Ex. 0124	
125	SEC-LA4275 Tr. Ex. 0125	
126	SEC-LA4275 Tr. Ex. 0126	
127	SEC-LA4275 Tr. Ex. 0127	Hearsay.
128	SEC-LA4275 Tr. Ex. 0128	
129	SEC-LA4275 Tr. Ex. 0129	
130	SEC-LA4275 Tr. Ex. 0130	
131	SEC-LA4275 Tr. Ex. 0131	
132	SEC-LA4275 Tr. Ex. 0132	
133	SEC-LA4275 Tr. Ex. 0133	
134	SEC-LA4275 Tr. Ex. 0134	
135	SEC-LA4275 Tr. Ex. 0135	
136	SEC-LA4275 Tr. Ex. 0136	
139	SEC-LA4275 Tr. Ex. 0139	Hearsay.
140	SEC-LA4275 Tr. Ex. 0140	Hearsay.
141	SEC-LA4275 Tr. Ex. 0141	
142	SEC-LA4275 Tr. Ex. 0142	

Division's Proposed Exhibit No.	Bates / Other Description	Grounds for Objection
143	SEC-LA4275 Tr. Ex. 0143	Hearsay.
144	SEC-LA4275 Tr. Ex. 0144	
145	SEC-LA4275 Tr. Ex. 0145	Hearsay.
146	SEC-LA4275 Tr. Ex. 0146	Hearsay.
147	SEC-LA4275 Tr. Ex. 0147	
148	SEC-LA4275 Tr. Ex. 0148	
149	SEC-LA4275 Tr. Ex. 0149	Hearsay.
150	SEC-LA4275 Tr. Ex. 0150	Hearsay.
151	SEC-LA4275 Tr. Ex. 0151	Irrelevant. Hearsay.
152	SEC-LA4275 Tr. Ex. 0152	Irrelevant.
155	SEC-LA4275 Tr. Ex. 0155	Irrelevant. Hearsay.
156	SEC-LA4275 Tr. Ex. 0156	Hearsay.
157	SEC-LA4275 Tr. Ex. 0157	
158	SEC-LA4275 Tr. Ex. 0158	
159	SEC-LA4275 Tr. Ex. 0159	Hearsay.
160	SEC-LA4275 Tr. Ex. 0160	Hearsay.
161	SEC-LA4275 Tr. Ex. 0161	
162	SEC-LA4275 Tr. Ex. 0162	Hearsay.
163	SEC-LA4275 Tr. Ex. 0163	Hearsay.
164	SEC-LA4275 Tr. Ex. 0164	Hearsay.
165	SEC-LA4275 Tr. Ex. 0165	Irrelevant. Hearsay. <i>See</i> Respondent Jerome Kaiser's Motion in Limine, filed December 23, 2014 ("Motion in Limine").
200	SEC-LA-4275-000023303 - SEC-LA-4275-000023304	Irrelevant. Hearsay.
201	SEC-LA-4275-000026091 - SEC-LA-4275-000026092	Irrelevant. Hearsay.

Division's Proposed Exhibit No.	Bates / Other Description	Grounds for Objection
202	SEC-LA-4275-000027181	Irrelevant. Hearsay. <i>See Motion in Limine.</i>
203	SEC-LA-4275-000027298	Irrelevant. Hearsay. <i>See Motion in Limine.</i>
204	SEC-LA-4275-000027299 - SEC-LA-4275-000027305	Irrelevant. Hearsay. <i>See Motion in Limine.</i>
205	SEC-LA-4275-000027381 - SEC-LA-4275-000027382	Irrelevant. Hearsay.
206	SEC-LA-4275-000027388	Irrelevant. Hearsay. <i>See Motion in Limine.</i>
207	SEC-LA-4275-000032564 - SEC-LA-4275-000032565	Hearsay.
208	SEC-LA-4275-000032622 - SEC-LA-4275-000032625	Hearsay.
209	SEC-LA-4275-000032743	Hearsay.
210	SEC-LA-4275-000033204 - SEC-LA-4275-000033206	Irrelevant. Hearsay. <i>See Motion in Limine.</i>
211	SEC-LA-4275-000034268 - SEC-LA-4275-000034271	Irrelevant. Hearsay.
212	SEC-LA-4275-000041424 - SEC-LA-4275-000041429	Irrelevant. Hearsay.
213	SEC-LA-4275-000050950 - SEC-LA-4275-000050953	
214	SEC-LA-4275-000054718 - SEC-LA-4275-000054722	Hearsay.
215	SEC-LA-4275-000054720 - SEC-LA-4275-000054721	Hearsay.

Division's Proposed Exhibit No.	Bates / Other Description	Grounds for Objection
216	SEC-LA-4275-000056164 - SEC-LA-4275-000056167	Irrelevant. Hearsay.
217	SEC-LA-4275-000100246 - SEC-LA-4275-000100247	Hearsay.
218	SEC-LA-4275-000100715 - SEC-LA-4275-000100720	
219	SEC-LA-4275-000100952 - SEC-LA-4275-000100957	Hearsay.
220	SEC-LA-4275-000103521	Irrelevant. Hearsay.
221	SEC-LA-4275-000105638 - SEC-LA-4275-000105639	Hearsay.
222	SEC-LA-4275-000107334 - SEC-LA-4275-000107336	Hearsay.
223	SEC-LA-4275-000107346	Hearsay.
224	SEC-LA-4275-000112112 - SEC-LA-4275-000112114	Hearsay.
225	SEC-LA-4275-000112880 - SEC-LA-4275-000112882	Irrelevant. Hearsay.
226	SEC-LA-4275-000116445 - SEC-LA-4275-000116447	Hearsay.
227	SEC-LA-4275-000124154 to SEC-LA-4275-000124156	Irrelevant. Hearsay.
228	SEC-LA-4275-000124229 - SEC-LA-4275-000124232	Hearsay.
229	SEC-LA-4275-000128539 - SEC-LA-4275-000128546	Hearsay. Lack of authentication.
230	SEC-LA-4275-000225566	
231	SEC-LA-4275-000238771 - SEC-LA-4275-000238783	Hearsay.
232	SEC-LA-4275-000239908 - SEC-LA-4275-000239918	Hearsay.

Division's Proposed Exhibit No.	Bates / Other Description	Grounds for Objection
233	SEC-LA-4275-000240200 - SEC-LA-4275-000240206	Hearsay.
234	SEC-LA-4275-000251377 - SEC-LA-4275-000251378	
235	SEC-LA-4275-000252935 - SEC-LA-4275-000252943	
236	SEC-LA-4275-0002809982 - SEC-LA-4275-0002809985	
237	SEC-LA-4275-000281083	Irrelevant.
238	SEC-LA-4275-000129005 - SEC-LA-4275-000129006	Irrelevant.
239	SEC-LA-4275-000296134 - SEC-LA-4275-000296135	Hearsay.
240	SEC-LA-4275-000298126 - SEC-LA-4275-000298127	Hearsay.
241	SEC-LA-4275-000303295	Hearsay.
242	SEC-LA-4275-000311766 - SEC-LA-4275-000311768	Hearsay.
243	SEC-LA-4275-000311931	
244	SEC-LA-4275-000312001 - SEC-LA-4275-000312004	Hearsay.
245	SEC-LA-4275-000323480	Hearsay.
246	SEC-LA-4275-000327550 - SEC-LA-4275-000327563	
247	SEC-LA-4275-000348044 - SEC-LA-4275-000348314	Hearsay.
248	SEC-LA-4275-000348285 - SEC-LA-4275-000348286	
249	SEC-LA-4275-000351062 - SEC-LA-4275-000351066	Hearsay.
250	SEC-LA-4275-000351129 - SEC-LA-4275-000351133	
251	SEC-LA-4275-000352763 - SEC-LA-4275-000352769	Irrelevant. Hearsay.

Division's Proposed Exhibit No.	Bates / Other Description	Grounds for Objection
252	SEC-LA-4275-000361844 - SEC-LA-4275-000361848	Hearsay.
253	SEC-LA-4275-00311932 - SEC-LA-4275-000311936	
254	SEC-LA-4275-000374446 - SEC-LA-4275-000374450	
255	SEC-LA-4275-000381758 - SEC-LA-4275-000381761	Irrelevant. Hearsay.
256	SEC-LA-4275-000383225 - SEC-LA-4275-000383262	
257	SEC-LA-4275-000383263 - SEC-LA-4275-000383264	
258	SEC-LA-4275-000384103 - SEC-LA-4275-000384106	Hearsay.
259	SEC-LA-4275-000384595 - SEC-LA-4275-000384596	Irrelevant.
260	SEC-LA-4275-000384784 - SEC-LA-4275-000384785	Irrelevant.
261	SEC-LA-4275-000387028 - SEC-LA-4275-000387029	
262	SEC-LA-4275-000387103	Irrelevant. Hearsay.
263	SEC-LA-4275-000387198	Irrelevant.
264	SEC-LA-4275-000387703	Irrelevant. Hearsay.
265	SEC-LA-4275-000389360 - SEC-LA-4275-000389362	Irrelevant. Hearsay.
266	SEC-LA-4275-000390245 - SEC-LA-4275-000390253	Hearsay.
267	SEC-LA-4275-000395808	Hearsay.
268	SEC-LA-4275-000400123 - SEC-LA-4275-000400126	Hearsay.
269	SEC-LA-4275-000400165 - SEC-LA-4275-000400166	Irrelevant.

Division's Proposed Exhibit No.	Bates / Other Description	Grounds for Objection
270	SEC-LA-4275-000400468 - SEC-LA-4275-000400470	Irrelevant. Hearsay.
271	SEC-LA-4275-000461672 - SEC-LA-4275-000461674	
272	SEC-LA-4275-000461752	
273	SEC-LA-4275-000461753	Irrelevant.
274	SEC-LA-4275-000461754	Irrelevant.
275	SEC-LA-4275-000461781	Irrelevant.
276	SEC-LA-4275-000461781	Irrelevant.
277	SEC-LA-4275-000461782	Irrelevant.
278	SEC-LA-4275-000461831	Irrelevant.
279	SEC-LA-4275-000134080 - SEC-LA-4275-000134081	Hearsay.
280	SEC-LA-4275-000166038 - SEC-LA-4275-00016655	
281	SEC-LA-4275-000166041 - SEC-LA-4275-000166042	
282	SEC-LA-4275-000170971 - SEC-LA-4275-000170973	Irrelevant. Hearsay.
283	SEC-LA-4275-000171763 - SEC-LA-4275-000171764	Irrelevant. Hearsay.
284	SEC-LA-4275-000175116 - SEC-LA-4275-000175119	Irrelevant. Hearsay.
285	SEC-LA-4275-000176624 - SEC-LA-4275-000176627	Irrelevant. Hearsay.
286	SEC-LA-4275-000190991 - SEC-LA-4275-000190992	Irrelevant. Hearsay.
287	SEC-LA-4275-000191959 - SEC-LA-4275-000191965	Irrelevant. Hearsay.
288	SEC-LA-4275-000195013 - SEC-LA-4275-000195016	Hearsay.

Division's Proposed Exhibit No.	Bates / Other Description	Grounds for Objection
289	SEC-LA-4275-000201155 - SEC-LA-4275-000201156	Hearsay.
290	SEC-LA-4275-000556768 - SEC-LA-4275-000556769	Irrelevant. Hearsay.
291	SEC-LA-4275-000629586 - SEC-LA-4275-000629590	Irrelevant. Hearsay.
292	SEC-LA-4275-000464958 - SEC-LA-4275-000464968	Hearsay.
293	TMX00000032 - TMX00000052	
294	TMX00000053 - TMX00000072	
295	TMX00000073 - TMX00000092	
296	SEC-LA-4275-000462183	Hearsay.
297	SEC-LA-4275-000462478 - SEC-LA-000462482	Hearsay.
298	SEC-LA-4275-000462701 - SEC-LA-4275-000462704	Hearsay.
299	SEC-LA-4275-000462872 to SEC-LA-4275-000462876	
300	Source: Bloomberg LLP AirTouch Communications, Inc. Stock Price Line Graph for July 5, 2012 through March 30, 2013	Lack of authentication.
301	SEC-LA-4275-000016611 - SEC-LA-4275-000016622	Irrelevant. Hearsay.
302	SEC-LA-4275-000019448 - SEC-LA-4275-000019451	Irrelevant. Hearsay.
303	SEC-LA-4275-000024834	Irrelevant. Hearsay.
304	SEC-LA-4275-000025494 - SEC-LA-4275-000025500	Hearsay.

Division's Proposed Exhibit No.	Bates / Other Description	Grounds for Objection
305	SEC-LA-4275-000041314	Irrelevant.
306	SEC-LA-4275-000220846 - SEC-LA-4275-000220848	Irrelevant. Hearsay.
307	SEC-LA-4275-000283899 - SEC-LA-4275-000283904	Irrelevant. Hearsay.
308	SEC-LA-4275-000306578 - SEC-LA-4275-000306582	Hearsay.
309	SEC-LA-4275-000348046	
310	SEC-LA-4275-000348108	Hearsay.
311	SEC-LA-4275-000348212	Hearsay.
312	SEC-LA-4275-000348229	Hearsay.
313	SEC-LA-4275-000348231	Hearsay.
314	SEC-LA-4275-000348233	Hearsay.
315	SEC-LA-4275-000353097 - SEC-LA-4275-000353098	
316	SEC-LA-4275-000353249 - SEC-LA-4275-000353251	
317	SEC-LA-4275-00348206	Hearsay.
318	SEC-LA-4275-000461537 - SEC-LA-4275-000461538	
319	SEC-LA-4275-000461551	
320	SEC-LA-4275-000461564	
321	SEC-LA-4275-000556720 - SEC-LA-4275-000556722	Irrelevant. Hearsay.
322	SEC-LA-4275-000683888 - SEC-LA-4275-000683889	Hearsay.
323	SEC-LA-4275-000930334 - SEC-LA-4275-000930340	Hearsay.
324	AirTouch Communications, Inc. 2012.03.31 1Q Form 10Q	
325	AirTouch Communications, Inc. 2012.06.25 Form 8K	

Division's Proposed Exhibit No.	Bates / Other Description	Grounds for Objection
326	AirTouch Communications, Inc. 2012.08.14 Form 10Q	
327	AirTouch Communications, Inc. 2012.09.13 Amended 2Q Form 10Q	
328	AirTouch Communications, Inc. 2012.10.24 Form 8K	
329	AirTouch Communications, Inc. 2013.03.18 Form 8K	
330	AirTouch Communications, Inc. 2013.03.20 Form 8K	
331	SEC-LA-4275-465521 - SEC-LA- 4275-465586	
332	SEC-LA-4275-000462023	

Dated: December 23, 2014

Respectfully submitted,

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