



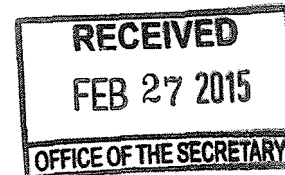
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
BOSTON REGIONAL OFFICE
33 ARCH STREET
23RD FLOOR
BOSTON, MA 02110-1424

ENFORCEMENT
DIVISION

Martin F. Healey
Regional Trial Counsel
(617) 573-8952
healeym@sec.gov

February 26, 2015

Via Overnight Delivery
Brent J. Fields
Securities and Exchange Commission
Office of the Secretary
100 F Street, N.E.
Washington DC 20549



Re: In the Matter of Seijin Ki, Respondent
Administrative Proceeding File No. 3-16141

Dear Secretary Fields:

Enclosed please find an original and three copies of the Division of Enforcement's Status Report.

Very truly yours,

Martin F. Healey
Regional Trial Counsel
Division of Enforcement

Enclosures

cc: Honorable Jason S. Patil (w/ enclosure, via Electronic Mail)
Seijin Ki (w/enclosure, via Overnight Mail)

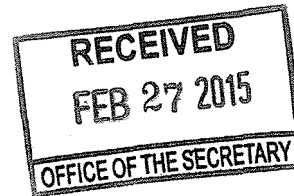
UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-16141

In the Matter of

Seijin Ki,

Respondent.



DIVISION OF ENFORCEMENT'S STATUS REPORT

The Division of Enforcement ("Division") hereby provides a status report regarding service in this matter.

On September 22, 2014, the Securities and Exchange Commission instituted this proceeding with an Order Instituting Proceedings ("OIP"), pursuant to Section 12(j) of the Securities Exchange Act of 1934. The contact information had by the Division at that time, which was communicated to the Office of the Secretary, was not current. In fact, the Division was informed by former counsel for Mr. Ki that he (Mr. Ki) had been released from incarceration (related to a parallel federal criminal action) and was believed to have returned to his native Canada.

With the assistance of federal law enforcement agencies the Division identified an address in Toronto, Ontario, at which Mr. Ki was believed to be residing. On February 23, 2015, Steve Kabanovsky, a process server in the City of Toronto, served Mr. Ki with a true copy of the OIP. A copy of his Affidavit of Service is attached as Exhibit A. Mr. Kabanovsky effected service by leaving the OIP and correspondence from the Office of

the Secretary to Mr. Ki and to his former counsel dated September 22, 2014 (Exhibits B and C) as described in his affidavit:

I served the Respondent Seijin Ki at 80 Beaconsfield Avenue, Toronto, Ontario M6J 3J2 with a true copy of [the OIP] ... and letters dated September 22, 2014. I left the aforementioned documents in a sealed envelope addressed to the Respondent with Ashley, an adult female who said she resides at the same household and is authorized to accept the documents on behalf of the Respondent Seijin Ki.

Mr. Kabanovsky also mailed a copy of those documents to Mr. Ki by regular mail. In addition, after Mr. Kabanovsky confirmed that Mr. Ki resided at the address identified in Toronto, the Division – on February 26, 2015 – sent a copy of those same documents to Mr. Ki via UPS delivery.

The service described by Mr. Kabanovsky satisfies the requirements for service of an OIP. Pursuant to Rule 141(a)(2)(i), 17 C.F.R. § 201.141(a)(2)(i), service of an OIP on an individual may be made by delivering a copy of the OIP to the individual. Delivery is defined in Rule 141 as, among other things, “leaving a copy [of the OIP] at the individual’s dwelling house or usual place of abode with some person of suitable age and discretion the residing therein.” Therefore, Mr. Ki was served with the OIP on February 23, 2015.

Dated: February 26, 2015

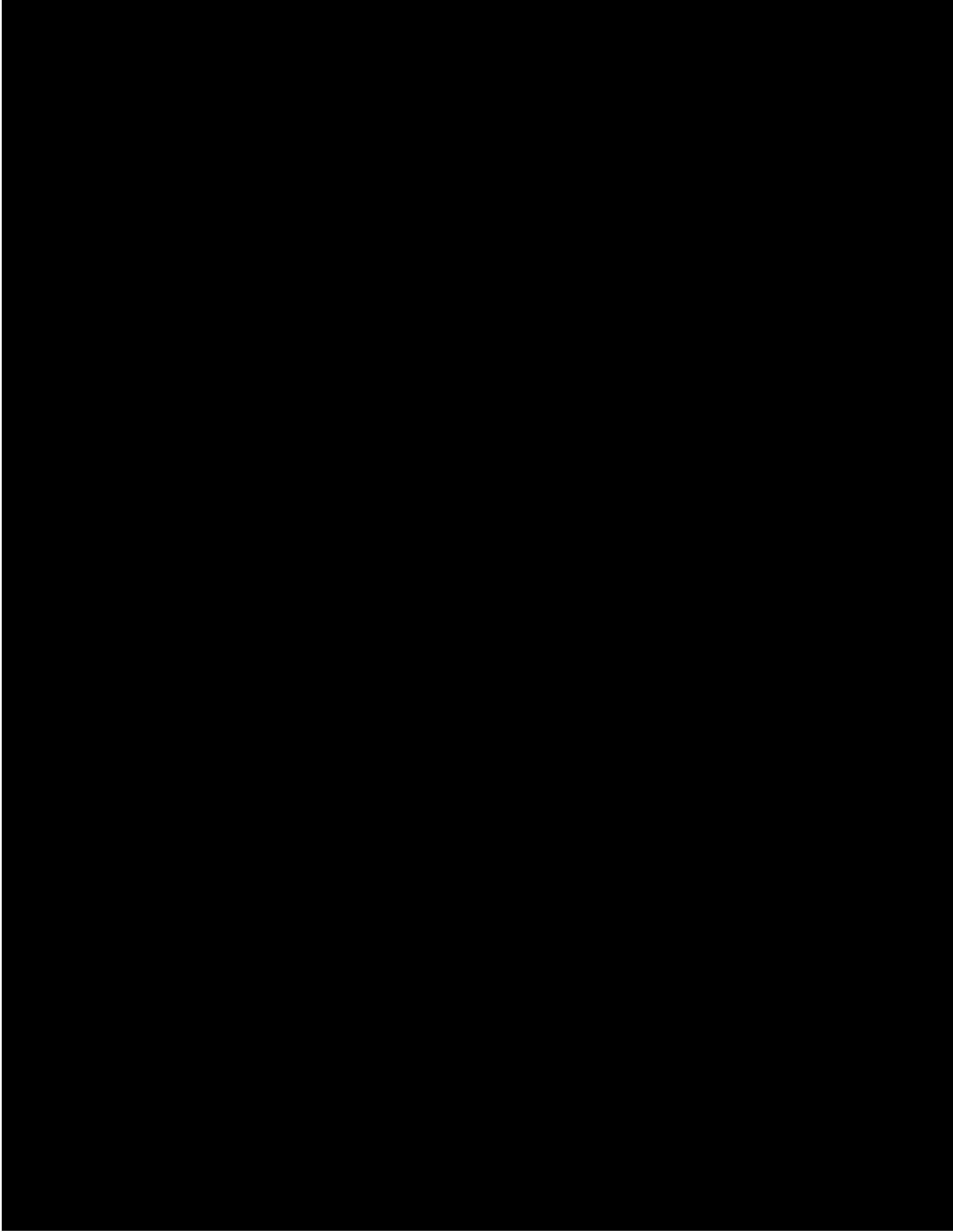
Respectfully submitted,

DIVISION OF ENFORCEMENT

//s// Martin F. Healey

Martin F. Healey
Regional Trial Counsel
Securities and Exchange Commission

[REDACTED]



UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 73161/ September 22, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-16141

In the Matter of

SEIJIN KI,

Respondent

AFFIDAVIT OF SERVICE

I, Steve Kabanovsky, a process server in the City of Toronto,

MAKE OATH AND SAY:


1. On February 23rd, 2015 at 7:25 pm, I served the Respondent Seijin Ki at 80 Beaconsfield Avenue, Toronto, Ontario M6J 3J2 with a true copy of the Order Instituting Administrative and Cease-And-Desist Proceedings Pursuant to Sections 15(b) and 21C of the Securities Exchange Act of 1934 and letters dated September 22nd, 2014. I left the aforementioned documents in a sealed envelope addressed to the Respondent with Ashley, an adult female who said she resides at the same household and is authorized to accept the documents on behalf of the Respondent Seijin Ki. I then mailed a copy of the aforementioned documents addressed to the Respondent at [REDACTED] via regular letter mail the next day.
2. I was able to identify this person by means of verbal admission.
3. Before serving the documents in an alternate to personal manner, I made an unsuccessful attempt to serve the Respondent Seijin Ki personally on February 23rd, 2015 at 7:25 pm.

SWORN before me, at the City of Toronto,)
in the Province of Ontario, this 24th day of)
February, 2015.)



Commissioner for Taking Affidavits

Kaseal Quincy Daniel,
a Commissioner, etc., Province of Ontario,
for Solution Process Serving Ltd.,
and for process serving only.
Expires January 19, 2018



STEVE KABANOVSKY





OFFICE OF
THE SECRETARY

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

100 F Street, N.E.
Washington, D.C. 20549

SEP 22 2014

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Seijin Ki
c/o Sean P. Flanagan, Esq.
3360 W. Sahara Avenue
Las Vegas, NV 89102

Re: In the Matter of Seijin Ki

Dear Mr. Ki:

Please find enclosed the Order Instituting Administrative and Cease-and-Desist Proceedings Pursuant to Sections 15(b) and 21C of the Securities Exchange Act of 1934 ("Order") in the above-referenced matter.

Your attention is directed to Section IV of the Order, which requires you to file an answer pursuant to Rule 220 of the Commission's Rules of Practice. The Commission's Rules of Practice can be found at <http://www.sec.gov/about/rulesofpractice.shtml>. Rules 220 and 310 of the Commission's Rules of Practice provide that if you fail to file the required answer or fail to appear at a hearing after being duly notified, you may be deemed in default and the proceedings may be determined against you upon consideration of the order for proceedings, the allegations of which may be determined as true.

Please file an original and three copies of your answer or other pleadings as required by Rule 152(d) of the Commission's Rules of Practice. Please also file a notice of appearance as required by Rule 102(d) of the Commission's Rules of Practice.

If you have questions or wish to discuss any aspect of the proceedings, you may communicate with Martin F. Healey, Esq., Regional Trial Counsel, Boston Regional Office, Securities and Exchange Commission, 33 Arch Street, 23rd Floor, Boston, MA 02110, tel. (617) 573-8952.

Sincerely,


Jill M. Peterson
Assistant Secretary

Enclosure



OFFICE OF
THE SECRETARY

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
Washington, D.C. 20549

SEP 22 2014

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Sean P. Flanagan, Esq.
3360 W. Sahara Avenue
Las Vegas, NV 89102

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Please find enclosed the Order Instituting Administrative and Cease-and-Desist Proceedings Pursuant to Sections 15(b) and 21C of the Securities Exchange Act of 1934 ("Order") in the above-referenced matter.

Your attention is directed to Section IV of the Order, which requires your client to file an answer pursuant to Rule 220 of the Commission's Rules of Practice. The Commission's Rules of Practice can be found at <http://www.sec.gov/about/rulesofpractice.shtml>. Rules 220 and 310 of the Commission's Rules of Practice provide that if you fail to file the **required** answer or fail to appear at a hearing after being duly notified, you may be deemed in default and the proceedings may be determined against you upon consideration of the order for proceedings, the allegations of which may be determined as true.

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If you have questions or wish to discuss any aspect of the proceedings, you may communicate with Martin F. Healey, Esq., Regional Trial Counsel, Boston Regional Office, Securities and Exchange Commission, 33 Arch Street, 23rd Floor, Boston, MA 02110, tel. (617) 573-8952.

Sincerely,


Jill M. Peterson
Assistant Secretary

Enclosure