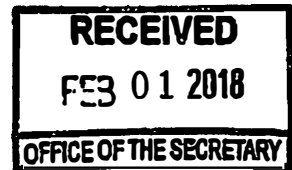


**HARD COPY**

**SHARPLESS  
STAVOLA**

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FKS@sharpless-stavola.com



January 16, 2018

**Sent via Email and US Mail**

Honorable Cameron Elliot  
Administrative Law Judge  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

**Sent via Fax (202) 772-9324 and US Mail**

Mr. Brent J. Fields  
Secretary of Commission  
Securities and Exchange Commission  
Office of the Secretary  
100 F Street N.E.  
Mail Stop 1090  
Washington, DC 20549

**Re: In the Matter of Paul Edward "Ed" Lloyd, Jr., CPA; Administrative  
Proceeding File No. 3-16182; Our File No. 10965**

Dear Judge Elliot and Mr. Fields:

By order dated December 12, 2017, if any party filed new evidence a response was due today. We received the Division of Enforcement's letter of January 5, 2018. This letter is to advise that as counsel for Respondent we do not intend to file a response to that letter.

Sincerely yours,

Frederick K. Sharpless

FKS:drc

cc: Mr. Brian M. Basinger/Mr. Robert F. Schroeder (via email and US mail)  
Mr. William Woodward Webb, Jr. (via email and US mail)