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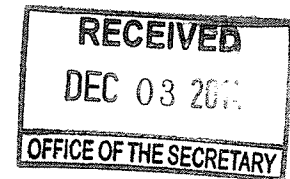
Robert C. Gottlieb, Partner
Celia A. Gordon, Partner

Justin F. Heinrich, Counsel
Derrelle M. Janey, Counsel
Mendy M. Piekarski, Associate
Ravi Kantha, Associate

December 2, 2014

VIA EMAIL AND OVERNIGHT DELIVERY

The Honorable Judge Cameron Elliott
Office of Administrative Law Judges
U.S. Securities and Exchange Commission
100 F Street, N.E.
Mail Stop 1090
Washington, D.C. 20549



RE: In the Matter of Jordan Peixoto, AP File No. 3-16184

Dear Judge Elliott:

This law firm represents Respondent Jordan Peixoto in the above-referenced administrative proceeding. On November 25, 2014 we were served with the Division of Enforcement's (the "Division") two-fold motion: (1) for leave to offer the declaration of Filip Szymik in lieu of live trial testimony; and (2) admission of prior SEC testimony of Filip Szymik in the above-captioned proceeding. Attached as Exhibit C to the motion is a transcription of what is described as Mr. Szymik's sworn testimony in this proceeding.

Prior to the motion, undersigned counsel and the Division conferred but could not reach agreement regarding these matters. Upon further review, on behalf of Respondent, we do not have an objection to the motion, except that we note footnote 3 of the papers states that the Division "anticipates offering at trial an audio recording of Szymik's November 18, 2013 testimony." The audio recording has not been produced to Respondent. Accordingly, we reserve objection to the recording.

Respectfully submitted,

Gottlieb & Gordon LLP

By:


Derrelle M. Janey

cc: Jack Kaufman, Esq.
Division of Enforcement
United States Securities and Exchange Commission
New York Regional Office
Brookfield Place
200 Vesey Street, Suite 400
New York, NY 10281-1022

CERTIFICATE OF SERVICE

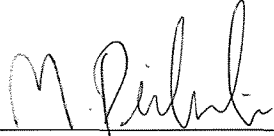
I, Mendy Piekarski, certify that on the 2nd day of December, 2014, I caused true and correct copies of the enclosed letter to be served by overnight delivery and electronic mail on:

Jack Kaufman, Esq.
Senior Trial Counsel
U.S. Securities and Exchange Commission
Brookfield Place
200 Vesey Street, Suite 400
New York, NY 10281-1022
KaufmanJa@SEC.GOV

Sheldon Mui, Esq.
Senior Counsel
U.S. Securities and Exchange Commission
Brookfield Place
200 Vesey Street, Suite 400
New York, NY 10281-1022
MuiS@SEC.GOV

I also caused a true and correct copy of the enclosed letter to be served by electronic mail on:

The Honorable Cameron Elliot
Office of Administrative Law Judges
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
ALJ@SEC.GOV



Mendy Piekarski, Esq.



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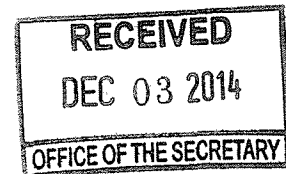
Robert C. Gottlieb, Partner
Celia A. Gordon, Partner

Justin F. Heinrich, Counsel
Derrelle M. Janey, Counsel
Mendy M. Piekarski, Associate
Ravi Kantha, Associate

December 2, 2014

VIA OVERNIGHT DELIVERY

Brent J. Fields, Secretary
Office of the Secretary
U.S. Securities and Exchange Commission
100 F Street, N.E.
Mail Stop 1090
Washington, D.C. 20549



RE: **In the Matter of Jordan Peixoto, AP File No. 3-16184**

Dear Mr. Fields:

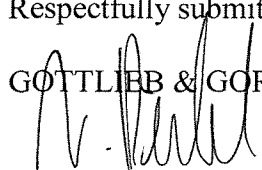
This law firm represents Respondent Jordan Peixoto in the above-referenced administrative proceeding.

Please find enclosed an original and three copies of Respondent Peixoto's letter to Judge Elliot, as well as a Certificate of Service.

Please do not hesitate to contact us with any questions.

Respectfully submitted,

GOTTLIEB & GORDON LLP


By: Mendy Piekarski, Esq.

Enclosures