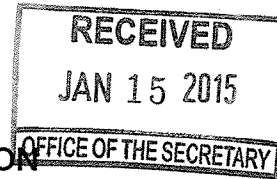




UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
New York Regional Office  
Brookfield Place, 200 Vesey St., Suite 400  
New York, NY 10281



DIVISION OF  
ENFORCEMENT

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January 14, 2015

**BY EMAIL/UPS**

The Honorable Jason S. Patil  
Administrative Law Judge  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Mail Stop 1090  
Washington, DC 20549

**Re: Matter of Michael W. Crow, et al., File No. 3-16318**

Dear Judge Patil:

On behalf of the Division of Enforcement, I write to provide a status report on the above-referenced proceeding.

Following the issuance of the Order Instituting Proceedings (OIP) on December 16, 2014, the Office of the Secretary and the Division attempted to serve the OIP on the Respondents, but were not successful.

On January 12, 2015, we were informed that Mark C. Perry, Esq., of Ft. Lauderdale, Florida, will be representing all Respondents. Mr. Perry has accepted service of the OIP and intends to file an Answer in twenty days.

The Order Scheduling Hearing and Designating Presiding Judge dated December 17, 2014, provides that the hearing in this matter shall commence on January 26, 2015, at 9:30 am. The parties respectfully request that this be changed to a status conference to discuss issues relating to this proceeding, including the date and location of the hearing.

Respectfully submitted,

/s  
David Stoelting

cc: Mark C. Perry (counsel for Respondents)

