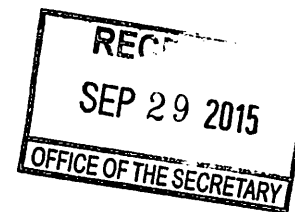


**HARD COPY**

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



**ADMINISTRATIVE PROCEEDING  
File No. 3-16647**

**In the Matter of**

**IREECO, LLC and  
IREECO LIMITED,**

**Respondents.**

**RESPONDENTS IREECO LLC'S AND IREECO LIMITED'S**

**UNOPPOSED MOTION FOR PROTECTIVE ORDER  
AND CONFIDENTIAL TREATMENT OF  
FINANCIAL DISCLOSURES IN SUPPORT OF THEIR**

**RESPONSE IN OPPOSITION TO  
DIVISION OF ENFORCEMENT'S MOTION FOR SUMMARY DISPOSITION  
AGAINST RESPONDENTS IREECO, LLC AND IREECO LIMITED  
AND  
SUPPORTING EVIDENCE DEMONSTRATING INABILITY TO PAY**

Ireeco, LLC and Ireeco Limited (collectively, "Respondents" or "Ireeco"), by and through their undersigned counsel, pursuant to SEC Rules of Practice 322 and 630(c), hereby file their Unopposed Motion for Protective Order and Confidential Treatment of Financial Disclosures in Support of Their Response in Opposition to The Division of Enforcement's Motion for Summary Disposition Against Respondents Ireeco, LLC and Ireeco Limited and Supporting Evidence Demonstrating Inability to Pay.

Rule 322(a) of the U.S. Securities and Exchange Commission's Rules of Practice provides, in relevant part:

**Rule 322. Evidence: Confidential Information, Protective Orders.**

(a) *Procedure.* In any proceeding as defined in Rule 101(a), a party; any person who is the owner, subject or creator of a document subject to subpoena or which may be introduced as evidence; or any witness who testifies at a hearing may file a motion requesting a protective order to limit from disclosure to other parties or to the public documents or testimony that contain confidential information. The motion should include a general summary or extract of the documents without revealing confidential details. If the movant seeks a protective order against disclosure to other parties as well as the public, copies of the documents shall not be served on other parties. Unless the documents are unavailable, the movant shall file for *in camera* inspection a sealed copy of the documents as to which the order is sought.

Rule 630(c) further provides:

(c) *Confidentiality.* Any respondent submitting financial information pursuant to this rule or Rule 410(c) may make a motion, pursuant to Rule 322, for the issuance of a protective order against disclosure of the information submitted to the public or to any parties other than the Division of Enforcement. Prior to a ruling on the motion, no party receiving information as to which a motion for a protective order has been made may transfer or convey the information to any other person without the prior permission of the Commission or the hearing officer.

Pursuant to the foregoing Rules, Respondents request the entry of a Protective Order and confidential treatment of all of the financial information submitted by Respondents in support of their Response in Opposition to the Division's Motion for Summary Disposition, **in order to prevent their disclosure to the public**. The pertinent documentation includes all of the following:

- (1) **Declaration of Stephen Parnell** (attached to Response in Opposition as Composite Exhibit A) and the following financial disclosures (attached to Declaration):
  - **Ireeco LLC's Financial Statements**, which include:
    - all of **Ireeco LLC's Balance Sheets** from 2010 through 2014,
    - all of its **Profit and Loss Schedules** from 2010 through 2014, and
    - all of its **Form 1065 Partnership Tax Returns** for 2010 through 2014; and
  - **Ireeco Limited Annual Reports**, as prepared by a firm of Certified Public Accountants in Hong Kong, which consist of:
    - **Reports of the Directors and Financial Statements** for the Period from 24 February 2012 (Date of Incorporation) to 31 March 2013;

- **Reports of the Directors and Financial Statements** for the Period from 1 April 2013 to 31 March 2014; and
  - **Reports of the Directors and Financial Statements** for the Period from 1 April 2014 to 31 March 2015.
- (2) **Declaration of Gary Trugman, CPA/ABV, MCBA, ASA, MVS** (Exhibit B)

**WHEREFORE**, the Respondent respectfully request the entry of a Protective Order treating the foregoing Declarations and related Financial Disclosures as Confidential, and preventing their disclosure to the public. If granted, undersigned counsel will transmit said Order to the Commission's FOIA Office.

Respectfully submitted this 28th day of September, 2015,

/s/

  
\_\_\_\_\_  
**Joseph A. Sacher, Esq.**

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**Counsel for Respondents,**

**Ireco, LLC and Ireco Limited**

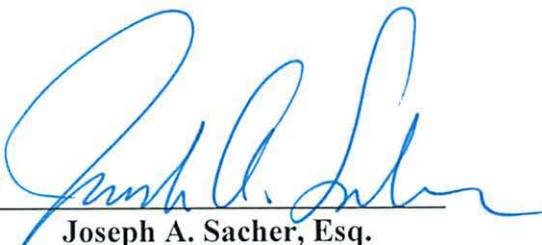
**CERTIFICATE OF SERVICE**

I hereby certify that this Motion was timely submitted to the Office of the Secretary by Facsimile (202) 772-9324 and that an original and three true and correct copies of this filing were simultaneously submitted by overnight courier (FedEx) to the U.S. Securities and Exchange Commission, Office of the Secretary, Attn: Brent J. Fields, 100 F Street, N.E., mail stop 10900, Washington, D.C. 20549-2557, this 28th day of September, 2015, as directed by LaQuita Barnett in the Office of the Secretary. Additionally, courtesy copies were served via email on the following persons:

**The Honorable Jason S. Patil**  
Administrative Law Judge  
Securities and Exchange Commission  
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/s/   
**Joseph A. Sacher, Esq.**  
**Counsel for Respondents**