United States of America Before the Securities and Exchange Commission

Administrative Proceeding File No. 3-16926

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In the Matter of Robert Burton, Respondent.

Answer Pursuant to Rule 220(a)

A. Respondent

- 1. The Respondent denies the allegations in paragraph one insofar as it refers to him acting as an unregistered investment advisor. The remainder of the allegations are correct.
- 2. The allegations in this averment are accurate.
- 3. The Respondent denies each and every allegation in paragraph 3.
- 4. The Respondent attaches a Motion to Dismiss that he incorporates by reference.

Robert Burton,

Devens, MA

Ayer, MA