

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 3-17612

<p>In the Matter of</p> <p>Dennis Duban, CPA,</p> <p>Respondent</p>
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**THE DIVISION OF ENFORCEMENT'S STIPULATION
REGARDING SERVICE OF OPINIONS AND ORDERS**

Pursuant to the Commission's Order, dated March 18, 2020, concerning electronic service of papers, the Division of Enforcement ("Division") hereby stipulates and agrees to waive paper service of all opinions and orders in these proceedings and instead accept service of all opinions and orders by email to the following email address:

For the Division:
John E. Birkenheier
birkenheierj@sec.gov

The Division further stipulates and agrees to waive paper service in these proceedings of all papers described in Rule 150(a) (the "Papers") and instead accept service of all Papers by email to the email address listed above.

STIPULATED AND AGREED TO BY:

Date: May 26, 2020

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