UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 3-18733

In the Matter of

American Locker Group, Inc., et al.,

Respondents

INTREORG SYSTEMS, INC.'S

OPPOSITION TO MOTION FOR SUMMARY DISPOSITION AND BRIEF IN SUPPORT

Robert J. Flynn, Jr., Esq
1629 K Street, N.W., Suite 300
Washington, D.C. 20006
(703) 217-6419
COUNSEL FOR INTREORG
SYSTEMS INC.

TABLE OF CONTENTS

TABLE OF AUTHORITIES

CASES: Page

Asterisk (*) indicates a case principally relied upon

OPPOSITION TO MOTION FOR SUMMARY DISPOSITION

INTREorg Systems, Inc., hereby opposes the Motion for Summary Disposition filed herein for the reasons set forth below on the grounds that there are indeed issues of material fact, both present and going forward, as to applicable law as seen through the factual predicate of the current moment, and the forthcoming factual predicate of the Registrant's likelihood of compliance with its forthcoming mandatory filing requirements under the Securities Exchange Act of 1934.

BRIEF IN SUPPORT

1. Statement of Facts

INTREorg Systems, Inc. is a Texas corporation with a class of securities registered with the Commission under Section 12 (g) of the Exchange Act. Like many small public companies encountering unexpected and heavy seas, it did indeed fall behind in its mandated obligatory filings under the 1934 Act. To the best of the Company's knowledge, however, it is, as of the moment of the filing of the Opposition current in all of its periodic filings, and respectfully urges the Commission to consider this fact as evidence of its intent to continue all of its mandated Section 12 filings in the future. This factual accomplishment by INTREorg against much unexpected adversity is one of the principal elements the Company relies upon it its attempt to convince the Commission that it shall fulfill all of its filing obligations in the future, respectfully urging the Commission that INTREorg's road to all its future filings will be far more easily travelled than the effort and anguish experienced in making all its past filings current.

In specific factual predicate, the Company had been run under the tutelage of Messrs. Michael Farmer, as Chairman and Director, and Redgie Green, Director and later Chairman, since the termination of President and CEO Darren Dunckel effectuated in August 2016. It had fallen behind, on their watch, in its filing obligations under the 1934 Act for reasons which do not speak well for their competence or sense of corporate governance. For this reason, the Company's principal creditor, sent the Company a written communication bemoaning, inter alia, the Company's delinquent filing status. (See McMillan

Declaration). This correspondence was a significant factor in the August 2016 termination of President and CEO Darren Dunckel's termination, which took place under a cloud of incompetence.

In an effort to rectify many of these existing corporate governance issues brought to the fore by this 2016 correspondence, the Company added Thomas Lindholm to its Board of Directors on October 27, 2016, to begin a resolution of many of these issues, most prominent amongst them being the task of bringing the Company current in its mandated filing obligations under Section 12.

The obvious presence of both legal and accounting fees needed for this task was a paramount priority and, since Darren Dunckel, appointed Director and CEO in 2014 was terminated in August 2016. It was one that proved far too challenging for the Company's next Chairman and Director, Michael Farmer, who resigned overwhelmed by events on January 27, 2017, well before many of these critical issues had been resolved .On February 27, 2017, the Company received a formal letter from the Commission stating that it was delinquent in its Section 12 filing obligations. On March 14, 2017, the law firm of Krause, Landa, Maycock & Ricks, LLC responded that the requisite filings would be made, and the Company would become current. Messrs. Lindholm as a Director and Green as acting with him valiantly attempted to negotiate these hurdles until Mr. Green resigned as Chairman, citing, *inter alia*, issues of "alternative legal advice" concerning the mandated Section 12 filings the Company was obligated to make. Mr. Green's resignation was effective on October 12, 2017, and Mr. Lindholm agreed to remain aboard as a Director to resolve these issues provided competent personnel could be found to deal with these them, most prominent amongst them being the Company's filing obligations. To this end, on October 16, 2017, the Company appointed John Devlin, a man with extensive public company and "Wall Street experience" to its Board of Directors with the aspiration that Mr. Devlin would be able to resolve many of the corporate governance issues and the Company's filing obligations.

At the time of his appointment Mr. Devlin [redacted]. Beyond all expectation Mr. Devlin's anticipated [redacted] to provide the assistance the Company anticipated. Accordingly, the

issue of the Company's filing obligations remained a critical one, and was one that the Company fully intended to resolve, as seen by the statement in the Company's 2015 Form 10-K. (See Lindholm Declaration)

To that end, the Company secured the appointment of Robert J. Flynn, Jr., on March 13, 2018, as a Director, and later as General Counsel, this action representing the first time the Company had an internal counsel. Messrs. Flynn and Lindholm began a concerted effort to effectuate the Company's filing obligations under Section 12 of the 1934 Act to the degree possible with the Company's limited available funds. Mr. Flynn's appointment was reflected by an 8-K.

During April, May, and June of 2018, Messrs. Lindholm and Flynn engaged in intense efforts to put in order the disarray that had been left by Messrs. Dunckel, Farmer, and Green, ensuring that adequate documentation of past events would be available to the Company's auditor, LBB, Inc. and attempted to fill the vacuum in public company expertise that was left by the untimely death of Mr. John Devlin. This task was onerous and time consuming but was conducted with the full intent of completing the filings the Company had committed to make. (See Lindholm Declaration)

To obtain further assistance in accomplishing this task, on June 27, 2018, the Company secured the appointment of Richard M. Nummi, Jr. to its Board of Directors. Mr. Nummi had the ideal resume for the task ahead, having been a regulatory attorney with the SEC, and his appointment was reflected by an 8-K filed on July 2, 2018.

In keeping with its plan to make its periodic filings current, seriatim, the Company filed, on July 10, 2018, it completed Form 10-Q covering the period 9-30-2015. It is suggested that this filing is emblematic of the Company's intent to complete all of its periodic findings. To ensure that no stone would be left unturned in this effort, the Company raised all needed funds to ensure the completion of these filings and compliance with its engagement letter with its auditor, LBB, Inc. As shown by the EDGAR system, the Company filed a Form D reflecting the raising of these funds and had made great progress in the completion of all events needed to make it current and compliant as to its period report obligations.

On September 7, 2018, however, the Company received formal notification of a trading suspension by the SEC, and formal notice that the SEC would seek revocation of its share registration under the 1934 Act by virtue of administrative proceedings. The Company was in the midst of completing its intended filing task when this notice was received, and after internal review determined to continue the road upon which it was traveling and to complete these "in progress" filings for the twofold purpose of showing good faith to both the SEC and those to whom it had promised these filings would be made, and secondly, to aspire that any judicial body involved in the issue would see the Company as "fully current" in all its mandated periodic filings when the matter became ripe for judicial review.

This the Company has done, as is conceded in the Division of Enforcement's Motion for Summary Disposition. It is now current in all periodic filings. The Company has also made its most recent 10-Q filing which was due November 15, 2018, and is touched upon in the Division's same motion. This maintains it status as "current" in terms of all periodic filing obligations. (See Nummi Declaration)

2. Argument

It is most respectfully suggested to the Court that, to the knowledge of the undersigned, this is the only time a company has been fully compliant in all of its filings as it stands before the Court in the face of a motion to cancel its 1934 Act registration for not being current in its filings when it is, in fact, current in these same filings. The Division of Enforcement's position is that this is "too little, too late."

Respondent respectfully suggests that this is "complete and full periodic report compliance," albeit it indeed late. This is significant, as shall be seen infra. It is also respectfully suggested by Respondent that, since all periodic mandated filings required by Section 12 are complete, any potential investor in the Company's shares has available the full panoply of periodic filings that would exist had the Company never been late for a day in its filings. In layman's terms, the Respondent suggests it "should not be executed for failing to cross the finish line" at the very moment it has done so. Hopefully

the SEC will also realize that this accomplishment was done, not out of disregard, but out of respect for the Commission and everything the regulatory process stands for.

The instant motion cites *Anderson v. Liberty Lobby, Inc.*, 477 U.S. 242, 106 S. Ct 2508, 91 L.Ed.2d 202 (1986) wherein we find the language that in the face of a Rule 56 summary Judgment motion, the nonmoving party "may not merely rest on pleadings but must support its position with evidence showing a genuine issue for trial." Respondent is in full accord with this and submits that the detailed declarations set forth here provide ample basis for many issues of fact here present. These declarations raise factual issues well outside the pleadings.

Further, in this regard, we find *U.S. v. Diebold*, 369 U.S. 654, 82 S.Ct 993, 82 L.Ed. 176 which clearly advises us that in the face of a Rule 56 motion the totality of evidence and reasonable inferences that flow from it "must be viewed in the light most favorable to the nonmovant."

In Movant's brief, it is urged "scienter" does not have to be proven as to a respondent who has failed to make periodic filings under its Section 12 obligations. In essence, the evidence of no filings having been made negates the need to prove the intent behind the filings not made. Here, however, we deal with a particular Respondent who HAS made all of its periodic filings which are required under Section 12. Thus, we do not deal with a company which has failed to make its periodic filings, so the "scienter doctrine" concerning the company who fails to make such filings should NOT apply here.

Further, Respondent argues, and respectfully suggests, that the cases cited by the Movant contain within them elements of the doctrine of "good faith intent" as demonstrable of the equally important prong of the test to be considered, i.e. "will the company maintain itself as current in its future filings?" Respondent respectfully suggests that it has carried that burden as shown by the facts here present, or, indeed, has created a genuine factual issue as to this second prong test by the filings that it has made in becoming a current periodic filer and the declarations it has provided to this Court.

Movant has cited *Citizen's Capital Corp.*, Securities Exchange Act Rel. No. 67313, 2012 SEC LEXIS 2024 (June 29, 2012) as authority supporting its position. Respondent respectfully suggests that it is better authority for supporting its own. The factors influencing the *Citizen's* decision are as follows: (a)

Citizen's never responded to the SEC letter stating it was delinquent in its filings and it had never paid its auditor (pg. 4) and (b) although *Citizen's* had attempted to make periodic filings, "its recent attempts are incomplete and materially deficient" (pg. 7).

The *Citizen's* opinion then went on to state a "factors to be considered test" in the face of a revocation request for periodic filing failures amongst which are: ". . (4) the extent of the issuer's efforts to remedy its past violations and ensure future compliance" and "(5) the credibility of its assurances, if any, against future violations." (pg. 8). The Court then went on to state that while a finding of "scienter" is not required as to past delinquent filings, the Court would consider the "state of mind" of the respondent, and found the past violations were "intentional" because in an 8-K filing *Citizen's* had stated its intent to "suspend its periodic reporting" obligations. The Court proceeded to consider that while *Citizen's* argued against revocation because it had made recent filings, "its filings were material deficient" (pg. 10). The Court then went on to state that the "record causes us concern that the Company will engage in future violations" (pg. 14) and stated that the respondent's unwillingness to retain an auditor was particularly troubling.

As to INTREorg, measured against the above: (a) it has fully paid its auditor. (b) it has made all its requisite periodic filings and none of them are incomplete or materially deficient. Further, in reference to the "test factors" set out above, as to "(4)" the efforts of the issuer's efforts to remedy past violations are paramount, since it has, in fact, made all periodic filings, thus fully remedying past deficiencies. As to "(5)" above these up to date filings should demonstrate the veracity of its intent to make all future filings, and this becomes more ironclad when read in conjunction with all the detailed Declarations filed accompanying this Opposition. Further, unlike *Citizen's*, INTREorg did indeed respond to the SEC notice letter of February 27, 2017, through Krause, Landa, Maycock, & Ricks, LLC reflecting its avowed intent to become current in its periodic filings and has now carried that intent to fruition, being fully current and compliant in its periodic filings.

The *Citizen's* opinion, at footnote 21, references another decision cited as authority for Movant's position. That is *Gateway International Holdings, Inc.*, Securities Exchange Act Rel. No. 53907, 2006

SEC LEXIS 1288 (May 31, 2006). In *Gateway*, the respondent took no action to ensure that it would stay current in its periodic filings when it was not (pg. 4) after notification, and made a June 200510-KSB filing which made "erroneous statements," and further, its filings in this regard considering all, the Court found "would be deficient."

At page 10 of *Gateway*, the Court put forth the standard for measuring sanctions against a filer not in compliance with its periodic filing obligations. In short, the Court determined to consider, as a standard "... the extent of the issuer's efforts to remedy its past violations, and to ensure future compliance, and the credibility of its assurances, if any, against further violations."

The Court went on to determine that *Gateway* failed this test in the sense that it did not hire a new auditor, and "instead of relying on current auditors information," that Gateway's investors "were forced to rely on outdated information." The Court further found that "Gateway has not offered credible assurances against future violations. (pg.11). Respondent's accompanying Declarations do just that.

In the matter at hand, INTREorg, once again upon receiving notice of its periodic filing lapses, through Krause, et al., notified the Commission that it would become current in its filings, which it has done completely, and, further, unlike *Gateway*, it has received no notice from the Commission that its filings are either "deficient" or "incomplete'. As to the "*Gateway* test" set forth at page 10 above, Respondent could not have made any further effort to address the issue of its past due periodic filings, as they are now fully complete. This fact when coupled, once again, with the Declarations provided herewith should erase any doubt as to the credibility of Respondent's willingness and ability to make all of its future filings.

There are many decisions wherein the *Gateway*, *supra*, test has been applied to Respondents who have been subject to administrative proceedings and who have sought to make a "good faith showing" that they satisfy *Gateway* test by making unsuccessful attempts at periodic filings during the pendency of proceedings. *In the Matter of Impax Laboratories, Inc.*, Admin. Proc. File No. 13-12519 (May 23, 2008) represents such an attempt made and was one of these cases. In reviewing all of the factual elements present and the attempts made by *Impax* on the very critical Issue of the filings it attempted to make, the

Court concluded that "*Impax* attempted but failed to comply with its reporting obligations under the Exchange Act Section 13.". Since *Impax* failed in its attempt to become current in its periodic filings, this Respondent would have no quarrel with that decision.

In addition, we find *In the Matter of Nature's Sunshine*, Securities Exchange Act Rel. No .59268 (January 21, 2009) wherein the respondent in response to administrative proceedings under way, stated that it "hoped to return to compliance" and in a subsequent document stated that to do so "was still its goal." Further, on appeal of the decision to revoke its 1934 Act registration, the company stated that its efforts toward compliance were "nearly complete". In its final decision, noting many inadequate and absent periodic filings, the Court, in affirming the revocation, noted that, ergo, the company had made efforts to remedy its past violations, but these efforts proved inadequate, therefore its registration was revoked. Since the attempted filings were inadequate, this Respondent would have no argument with the Court's decision and its proper invocation of the "*Gateway* test." The instant Respondent is in far different circumstances. Its periodic filings are current and complete.

Respondent suggested at the outset of this Opposition that this matter seemed the only reported incident of a company which had fallen behind in its periodic reporting obligations, and subsequently brought themselves current in all of these filings before a Motion for Summary Disposition was filed. It is respectfully suggested that this remains so. This leads, however, to a case which Respondent urges should be controlling here, because it is the closest "on all fours," in both law and fact pattern, to the matter now before the Court.

That case is both renowned and applicable, it is urged, to the matter at hand, and it is In the *Matter of e-Smart Technologies, Inc.*, Admin Proc. Rel. No.34-50514.,(Oct. 12, 2004) SEC Docket 3586, Admin. Proc. File No.3-10977. The history of the *e-Smart* matter shall be set forth below, but the Court is asked to note that it dealt with a respondent whose 1934 Act registration was ordered by an Administrative Law Judge, and after such Revocation Order, while appealing the matter, the company became current in its periodic filings.

The facts of e-Smart are these: on March 4, 2004, an Administrative Law Judge, after hearing, issued an Order revoking e-Smart's Section 12 (j) registration in reference to its common shares. The Court found that the company had failed to file its periodic reports as required, and upon reviewing the company representations that it would do so, found any of these representations and efforts "doomed" by the circumstances at hand. The company noted an appeal, and, within this appeal pending, on March 30, 2004, it filed its consolidated annual reports for 2002 and 2003, as well as its 10-QSB reports covering the Quarter of year 2004.

Upon review, the Court denied a motion for an order summarily affirming the Administrative Law Judges action, and remanded the matter back to the Administrative Law Judge upon two issues: (a) the determination that the company could not file its periodic reports, and (b) upon the propriety of the sanctioning issue upon the company, i.e., the cancellation of the registration of its shares under Section 12 (j).

The Court noted that at the time the matter came before the Court that the Company had filed a 10-QSB, but noted the Administrative Law Judge had given little credence to it, and the Court also noted the March 30, 2004 filings of the 10-KSB covering 2002 and 2003, as well as the 10-QSB filings thereafter, and the Court noted that after these filings:

> "Thus, the investing public now has access to current, audited financial information about the Company."

The Court further went on to note:

> "Although we consider e-Smart's violation serious, we also believe the Company's subsequent filing history is an important factor to consider in determining whether revocation is 'necessary or appropriate for the protection of investors.'"

It is respectfully suggested by Respondent that e-Smart is the only case that fits the fact pattern here in that it seems it is the only judicial determination made where before the Court, albeit at the appellate level in e-Smart, that the respondent had made all of its full and complete periodic filings while subject to judicial scrutiny.

In the instant matter, INTREorg Systems, Inc., actually stands before the Court in a better posture than e-Smart in that, while e-Smart made its periodic filings while the matter was under appellate review , INTREorg Systems, Inc. has made all its periodic filings and is current in them, and, further, has done so even before the matter was before the Court for review. Finally, it should be noted that even the Division of Enforcement has conceded Respondent is current in its periodic filings in its Motion for Summary Disposition.

CONCLUSION

It would ill behoove Respondent, in dealing with this matter to minimalize the serious nature of its past failures concerning its past filing obligations. It respectfully suggests it has provided reasons for this in the Declarations submitted. Respondent is fully aware of the seriousness of this failure as *Gateway, supra*, has pointed out, and it is aware that the Court has a panoply of sanctions remedies from which to choose in dealing with this matter. But it most respectfully suggests that under the holding in e-Smart it has shown that cancellation of its registration is to severe a sanction for a company which has labored ceaselessly to become current after always representing and intending that it would do so.

Respondent suggests that its successful efforts in this arduous task are akin to a relay race runner who has dropped the baton, but unlike all others, has picked up that baton and finished the race with the baton of current filing status firmly in hand. The runner may well be sanctioned, but for accomplishing such an insurmountable feat, should not be disqualified. That would be unjust.

Respectfully submitted,

Robert J. Flynn, Jr., Esq.(703-217-6419)
1626 K Street, N.W., Suite 300
Washington, D.C. 20006
COUNSEL FOR INTREORG SYSTEMS, INC.

CERTIFICATE OF SERVICE

I hereby certify that on the ___ day of December, 2018 a copy of Respondent INTERorg System, Inc., 's Brief in Opposition to the Division of Enforcement's Motion for Disposition, and the Declarations of Thomas Lindholm, Harry McMillan, Richard Nummi (2), and James Cahill (2) Were mailed, postage prepaid by U.S. Mail to the following: James M. Carlson and Neil J. Welch, Jr. To the address listed below:

James M. Carlson
Neil J. Welch, Jr.,
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-2557

I also certify that on the 11th day od December, 2018, an original and 3 copies of the foregoing Brief in Opposition and the accompanying above referenced Declarations were mailed by U.S. Mail to: The Securities and Exchange Commission, Office of the Secretary, 100 F Street, N.E., Washington, D.C. 20549-2557.

/s/

Robert J. Flynn, Jr., Esq.
Counsel for INTREorg Systems, Inc.

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 3-18733

In the Matter of

American Locker Group, Inc., et al.,

Respondents

DECLARATION OF JAMES J. CAHILL CONCERNING FORM 3 FILINGS

I, JAMES J. CAHILL hereby state under the penalties of perjury provided at 28 U.S.C. as follows:

I was appointed to the position of CEO, President. And Director of INTREorg Systems, Inc., as reflected by a Form 8-K filed on November, 19, 2018.

Very shortly after this appointment I began attempting to secure the electronic filing Of a Form 3 in order to reflect the detailed circumstances of my relations with the Company.

I encountered certain issues in reference to my "CIK" and "CCC' numbers because I had Been involved with certain public companies in the past.

I went to Europe in late November, anticipating that the issue of the electronic Form 3

Filings would be complete. I was reached by telephone while still in Europe but on my way to the Airport for my return flight and Messrs. Lindholm and Flynn were on the call advising me that certain Issues remained at hand concerning these electronic Form 3 filings. After discussion, it became clear To me that details still had to be worked out on these "CIK" and "CCC" numbers to complete the Electronic Form 3 filings.

I arrived back in the United States on December 8, 2018, and I have begun to again Revisit these "CIK" and "CCC" number issues, and while it is clear the issues can be resolved and my Form 3 filing can be made soon, I am not certain this will all be completed by December 11, 2018, the Date the INTREorg Opposition Brief in this matter is due.

For this reason, I pledge to advise the Court by a Notice of Filing to be made on the Date these Form 3 filings are effective on the EDGAR System that they have been made and can be Reviewed on EDGAR.

I declare, on this 10th day of DECEMBER 2018 under the penalties of perjury as provided for in 28 U.S.C. 1746 that the above statement is true.

/s/

JAMES J. CAHILL

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No, 3-18733

In the Matter of

American Locker Group, Inc., et al.,

Respondents

DECLARATION OF JAMES J. CAHILL IN SUPPORT OF OPPOSITION TO DIVISION OF ENFORCEMENT'S MOTION FOR SUMMARY DISPOSITION

JAMES J. CAHILL, pursuant to 28 U.S.C. 1746 hereby declares:

1. I was appointed by the Board of Directors of INTREorg Systems, Inc. most recently to the position of Board Member, Chief Executive Officer and President of INTREorg Systems, Inc. as reflected by the Form 8-K filed on November 16, 2018, and am currently preparing my Form 3 to fulfill my other obligations regarding this appointment.

2. It is my understanding that the day before the filing of this Form 8-K concerning my appointment, the Company had become current in its periodic filings as required by Section 12 of the 1934 Act.

3. I am aware that at the time I accepted the above appointment the Company was under a trading suspension, and, further, I was aware that the Division of Enforcement had filed a Motion for Summary Disposition to cancel the Company's registration under the 1934 Act.

4. I am also aware that the Company intends to oppose this motion, arguing, inter alia, that it is now current in its periodic filings and intends to remain so.

5. I make this Declaration to reflect my firm commitment that on my watch the Company Company, now current in its periodic filings will remain so. I wish to let the Commission know that I was fully aware of the issues at hand when I accepted this position, and it is my avowed intention, in my leadership role, never to allow the Company to lapse in its periodic filings and to ensure it shall remain current in all such mandated filings as long as I occupy my position.

I declare that the foregoing is true and correct under the penalties of perjury as provided for at 28 U.S.C. 1746, this 10th day of December, 2018.

/s/

James J. Cahill, President &CEO

INTREorg Systems, Inc.

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 3-18733

In the Matter of

American Locker Group, Inc., et al.,

Respondents

DECLARATION OF HARRY McMILLAN IN SUPPORT OF OPPOSITION TO MOTION OF DIVISION OF ENFORCEMENT FOR SUMMARY DISPOSITION

HARRY McMILLAN, pursuant to 28 U.S.C. 1746 hereby declares:

1. That I am, in my capacity as Trustee of the Managing Member of J.H. Breech. L.L.C., the Largest creditor and also a shareholder of INTREorg Systems, Inc., and in that capacity have an Overwhelming interest in the propriety of the Company's management, function, and full corporate Governance.

2. The financial stake I have in the Company is immense and for that reason my principal Concern is the welfare of the Company and its shareholders in the light of the Company's status and the Circumstances surrounding its "go forward" plan. From my position as the largest creditor or INTREorg, It was fundamentally clear to me in 2016 that neither Michael Farmer or Redgie Green were running The Company in a competent or capable manner.

3. Having observed this, I wrote both Messrs. Farmer and Green in August of 2016, in My capacity as Managing Member of J.H. Breech, L.L.C. and as Trustee on Behalf of the C E McMillan Family Trust reflecting many of my concerns, most notably for the purposes of this Declaration, over The Company's seeming lapse in its periodic filing obligations under its existing Section 12 obligations. I have this letter available for SEC review if requested, but did not attach it as an exhibit hereto since It also deals with the incompetence of Darren Dunckell who had been acting as the Company's President.

4. The Company continued to flounder and made no tangible progress on several fronts Including the need to effectuate the periodic filings mandated by Section 12. Darren Dunckell resigned From the Company in August of 2016, and Messrs. Farmer and Green were incapable of addressing Many of its major issues effectively including the mandated periodic filings. As a result, the Company Secured the appointment of Thomas E. Lindholm to its Board of Directors to act as Executive Director Of the Company is addressing these deficiencies and to assist in the search for a new President/CEO In the wake of the resignation of Darren Dunckell. Mr. Lindholm's appointment was announced in a Form 8-K filed October 27, 2016. Mr. Lindholm set the course to "tighten the ship".

5. Unable to deal with the past deficiencies of the Company, and effectively unable to Assist in the filing of the Company's periodic reports, Michael Farmer, who was a Board Member and Who had been Acting CEO resigned from the Company. His resignation was effective January 27,2017, And left Mr. Lindholm and Mr. Redgie Green to pilot the Company through troubled waters and to Effectuate the lapsed periodic filings of the Company.The Company received formal Notice from the SEC By a Letter dated February 27, 2017, that it was deficient in its periodic filings as required and had its Law firm respond to the Commission, stating it intended to make its filings current within 120 days. It Was the full intent of Mr. Lindholm that these filings would be made as promised and set about to Expend the Company's time and resources to this singular objective with the assistance of Mr. Green. Mr. Green also proved incapable of the task and resigned from the Company on October 12, 2017.

6. Realizing it would take an individual with extensive public company skills to take The helm of the Company and to effectuate its filings, on October 16, 2017, almost coterminous With Mr. Green's departure, the Company named John Devlin, a man who fit the bill, to its Board of Directors. The goals Mr. Devlin had been hired to accomplish were never effectuated [redacted] 2018. [redacted], Mr. Devlin to guide the Company down the road to completion of its periodic filings.

7. Not to be deterred from travelling the road to complete the periodic filings, now Evidently overdue, the Company secured the appointment of Robert Flynn to replace Mr. Devlin on Its Board, as reflected by a Form 8-K filed March 14, 2018, with whom Mr. Lindholm worked tirelessly On the filings issue, and then secured the appointment of Richard Nummi to its Board, as reflected by An 8-K filed July, 2, 2018. On July 10, 2018, the Company filed the first in what it planned to be a Series of filings when it filed its 9-30-15 Form 10-Q.

8. The Company had expended vast resources on expenditures, including those with its Auditor, LLB, Inc., on getting to this filing stage, and set out to raise further funds to ensure the Completion of the remaining periodic filings. It did so by an exempt offering, the Form D for which Was filed on September 7, 2018.

9. The Company was in the midst of making significant progress in compiling these Periodic filings when, on Spetember 7, 2018, it received a Notice of Suspension from trading sent by The SEC. I an unaware of what negotiations took place between the Company and the SEC since I Am a creditor and have no right to know the Company's internal workings.

10. I am aware, however, that the Company was determined to make the filings it Had promised to; both the the SEC and to its shareholders. I was advised the Company would spare no Effort to do what it promised, and that it would make itself current in all periodic filings, regardless of

The effort, hoping the SEC would appreciate and understand the effort.

11. I have also observed the recent appointment of James Cahill to act as President and CEO of the Company and see that it now has a full complement of capable Directors to move forward And am fully aware of its future periodic filing requirements. As both a shareholder and my Aforementioned capacity as the Company's largest creditor my paramount concern should be a Comfortable degree of certainty that the Company will make all of its periodic filings in the future. I can state with certainty of this I have no doubt. The Company travelled a long and arduous road To get where it is now---fully compliant in its periodic filings. It suffered great anguish and expended Untold effort to get there. There is no shadow of doubt in me that now that they have achieved This accomplishment, they would never allow the risk of any late filings in the future.

I declare that the foregoing is true and correct under the penalties of perjury as provided for at 28 U.S.C. 1746 this 30 day of November, 2018.

/s/

Harry N. McMillan

Managing Member, in his Capacity as Trustee of the

CE McMillan Family Trust

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISION

ADMINISTRATIVE PROCEEDING

File No. 3-18733

In the Matter of

American Locker Group, Inc., et al.,

Respondents

DECLARATION OF RICHARD M. NUMMI, JR. IN OPPOSITION TO THEDIVISION OF ENFORCEMENT'S MOTION FOR SUMMARY DISPOSITION

I, RICHARD M. NUMMI, JR. pursuant to 28 U.S.C. 1746 hereby declare as follows:

1. I was appointed to the Board of Directors of INTREorg Systems, Inc. on June 27, 2018, and my appointment to that position was reflected by a Form 8-K filed on July 2, 2018, such 8-K having formally been reflected on the EDGAR system. My compensation package for such appointment was 50,000 shares of the Company's common stock. I have neither received any further common stock from the Company for any purchase since my appointment, nor have I purchased any shares of the Company's common stock since my appointment.

2. Prior to my appointment I was aware that the Company was attempting to address its tardiness in the filing of its periodic reports required by Section 12 of the 1934 Act, and I was also aware that there had been three resignations from the Company, namely Directors Darren Dunckel, Michael Farmer, and Redgie Green. I also learned that the Company had appointed John Devlin to

its Board in an attempt to expedite and secure these periodic filings and that while Mr. Devlin was expected to effectuate and secure these filings, he unexpectedly passed away.

3. I also became aware that in March, 2018, the Company had appointed Robert Flynn as a Director to replace the late Mr. Devlin, and both Mr. Flynn and I were to assist the Company's Executive Director, Thomas E. Lindholm, in the successful completion of these periodic filings. The Company fully intended to make these filings, and from the time of my appointment, the three of us worked to ensure these filings were accurate and complete, and further to get them filed in an orderly fashion.

4. To this end, after much effort in "connecting the dots", the Company accomplished what was anticipated to be the first in many of its periodic filings, and on July 10, 2018, filed its 10-Q for the period covering and up to 9-30-2015. This was the first of what was expected to be a series of its periodic filings.

5. I was advised the Company had raised further funds by virtue of a Private Placement Memorandum and expected that it was well on the way to making these filings, as intense efforts began to come down the final stretch of effectuating them.

6. On September 7, 2018, however, the Company received formal notice of a trading suspension of its securities registered under the 1934 Act, and was subsequently advised that the Commission would seek a revocation of this registration by way of that which are now the instant proceedings.

7. The Company determined, however, to fully complete and make the periodic filings it had promised to, hoping the Commission would see not only its good faith, but actual and complete accomplishment in that prior to the time for disposition by the Commission it would be current in these filings It would also make it clear by this accomplishment that it could be relied upon to make all future periodic filings.

8. As I make this statement, form all I understand, and as the EDGAR system is my witness, the Company has made all of its periodic filings and thus is compliant with its obligations under Section 12. Having witnessed what the Company has accomplished, and cognizant of my responsibilities as one of its Directors I can state without hesitation that the Company shall make all requisite periodic filings in the future and that it will do so without fail.

9. The Division of Enforcement's Motion for Summary Disposition makes much of the fact that, in its view, I am obligated to file certain Forms 3, 4 and 5 and argues that this claimed Rule 16 deficiency should be taken as emblematic of the Company's intent to fail in its obligation to make future filings. In this regard, I must state that the 50,000 shares of common stock I received as part of my compensation package do not require me to make any Form 4 or Form 5 filings, since this was my original compensation package reflected on my Form 3.

10. As to my Form 3, I can state what a vast array of emails to and from the Company's transfer agent will make clear: I have spent, along with the transfer agent, innumerable amounts of time attempting to effectuate my Form 3 filing. The situation has been complicated by issues relating to my "CCC" and "CIK" numbers which have created a limbo in this filing because my past public Company filings mat have included these, or perhaps different, numbers of this ilk. As of the date of this Declaration I am fully confident that this Form 3 filing will be made and will be on EDGAR well before the Court deals with this matter.

11. In my capacity as a Director of INTREorg, and having witnessed the effort and anguish expended to get the Company current, as it is, with its periodic filings, I can state without hesitation, that as long as I am a Director I shall ensure the Company completes all of its future filing obligations.

I hereby declare under penalty of perjury as is provided at 28 U.S.C. 1746 that the above is a true and correct statement.

/s/

RICHARD.M. NUMMI, DIRECTOR,

INTREorg Systems, Inc.

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 3-18733

In the Matter of

American Locker Group, Inc., et al.,

Respondents

RICHARD M. NUMMI, JR.'S FORM 3 DECLARATION

I, RICHARD M. NUMMI, JR., hereby declare, pursuant to 28 U.S.C. 1746, as follows:

1. I am and have been a Director of INTREorg Systems, Inc., since June 27, 20018, and my appointment to this position has been reflected in a Form 8-K filed on July 3, 20018.

2. I am aware that I have an obligation to file a Form 3 as a result of the above appointment, but I do not have to file either a Form 4 or 5 obligation since the 50,000 shares I received was part of the original consideration for my appointment to INTREorg's Board of Director.

3. I have been attempting for an interminable amount of time, as reflected by a voluminous number of emails to a various parties, to secure the filing of the described Form 3.

4I I completed the Form 3 for filing quite some time ago, but issues have arisen as to my "CIK" and

"CCC" numbers, caused by my past involvement with public companies requiring such filings.

5 As I sign this Declaration, I am still continuing in this seemingly interminable effort which I anticipate will soon result in the successful filing of the Requisite Form 3, and I shall advise the Court, by a Notice of Filing, when this task has been completed at which time my Form 3 shall be clearly evident of the Edgar System.

Signed under the penalty of perjury this 6th day of December, 2018,

/s/

Richard M. Nummi, Jr.

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 3-18733

In the Matter of

American Locker Group, Inc., et al.,

Respondents

DECLARATION OF THOMAS H. LINDHOLM IN SUPPORT OF OPPOSITION DIVISION OF ENFORCEMENT'S MOTION FOR SUMMARY DISPOSITION

THOMAS H. LINDHOLM, hereby declares pursuant to 28 U.S.C. 1746 as follows:.

1. As is evident from the 8-K filed with the EDGAR System, I was appointed to the Board of Directors of INTREorg as Executive Director with the responsibilities, inter alia, of finding an appropriate replacement for Darren Dunckel, the outgoing President of the Company, whose termination was effectuated in August of 2016

2. The Company had fallen behind in its periodic filings under Section 12 of the 1934 Act, and Mr. Dunckel had not been able to find an adequate remedy to resolve this and many other issues the Company faced. The Company's principal creditor had sent correspondence to the Company in August of 2016 bemoaning many of the unresolved issues at hand for the Company and this correspondence was a factor in Mr. Dunckel's departure.

3. The Company's Chairman and Director, Michael Farmer, proved unable to effectuate many of the tasks needed to improve the Company's posture, including the issue of the filings, and Mr. Farmer resigned as Chairman and Director on January 27, 2017. As has been stated correctly by Neil J. Welch, Jr., Esq. in his Declaration, the Company received notice from the SEC that it was delinquent in its mandated filings. In response, the law firm of Krause, Landa, Maycock & Ricks, LLC responded to the SEC notice on March 14, 2017, to the effect that all mandated filings would be completed within a selected timeline. This was the full intent of the Company and it was the first objective for completion. It was expected that the Company could fully complete this task.

4. As the Company proceeded to face these issues and to deal with the matters at hand, Director Redgie Green, who had been acting as Chairman after Mr. Farmer's resignation, was effectively unable to contribute to the resolution of these filing issues and began insisting on "alternative legal advice". As a result of his unfulfilled and unreasonable demands, Mr. Green resigned from the Company, both as Chairman and Director on October 12, 2017.

5. The Company had been searching for someone with true public company and preferably "Wall Street experience" to join its Board of Directors to tackle and resolve the filings needed for compliance under Section 12 of the 1934 Act. To that end, on October 16, 2017, the Company announced the appointment to its Board of one John Devlin. Mr. Devlin was well versed in the public company arena and he was prepared to, inter alia, resolve all the issues relating to the Company's tardy filings, and to ensure these mandated filings would be completed.

6. It was known that at the time of his appointment that Mr. Devlin [redacted].

[redacted] 2018.

7. This unexpected development put the Company at "dead stop" in terms of its plan to improve corporate governance left in disarray by Messrs. Farmer and Green, and compelled the Company to take immediate action to address these issues, most prominent amongst them being the periodic filings under Section 12.

8. To that end, the Company secured the appointment of Robert J. Flynn to its Board on March 13, 2017, and for the first time was able to obtain to obtain internal legal advice by also appointing Mr. Flynn to act as its General Counsel. The Company directed the vast majority of its efforts to secure these periodic filings under Section 12, and began a laser focus on effectuating and completing these mandated filings

9. In this regard, I have an excess of twenty (20) emails between the Company, its acting internal financial manager, John, Lepin, Mr. Flynn, the Company's Transfer Agent, the Company's auditor, LBB, and many more parties in the intense effort to secure these filings. These extensive emails date from April 9, 2018, through September, 7, 2018, the date the Company received the Notice of administrative proceedings from the SEC. These emails are too voluminous to attach as an exhibit hereto, but I have them available for review upon any inquiry by the SEC. In my view, they are of paramount importance because they reflect the Company's intense efforts to bring itself current in its filing obligations, well before the September 7, 2018, trading suspension. This ongoing effort was clouded by many areas of disarray left by members of the previous management team in terms of the needed interface between the Company and its auditor, LBB, and many of the aforementioned emails reflect this.

10. During this time, and before the referenced trading suspension, the Company did manage to file the first in what was expected to be its past due filings seriatim. In July, 2018, well before its trading suspension, but emblematic of its full intent to comply with its Section 12 obligations, the Company completed its draft 9/30/2015 Form 10- Q. This was intended to be the fi first of many filings to come filings to come.

11. The flurry of activity required to stitch together all the loose ends left by prior management and the resulting time expenditure with the Company's auditor, LBB, had resulted in the depletion of the Company's financial resources in terms of available funds to go forward with the anticipated filings after full audit thereof by LBB. Realizing that the Company needed to raise additional funds for this purpose, and aware that its shareholder base and creditor base had full confidence in the Company's ability to execute this plan, the Company set about to raise funds for this avowed purpose and it did so, with full shareholder support, through a Private Placement Memorandum wherein the "Use of Proceeds" was clearly delineated for that purpose.

12. The Company was also aware that it needed to populate its Board of Directors with other Members who would have a keen familiarity with the background details in the filings it expected to make with the SEC. To that end, the Company secured the appointment of Richard M. Nummi, and individual who had vast SEC experience from his extensive period of employment with the SEC. The appointment was made June 27, 2018, and was reflected in a Form 8-K filed July 2.

13. Very shortly after the appointment of Mr. Nummi to the Board, and after the completion of its draft 9-30-2915 10- Q, the Company effectuated the completion of the filing thereof on the EDGAR system on July, 10, 2015, and on the same day was presented with a engagement letter by its auditor, LBB, delineating the requirements expected for its anticipated filings to bring the

Company current in all of its past due future filings. It should be noted that all of these events which clearly evidence an intent to complete the periodic filings, were made in July of 2018, well before administrative proceedings commenced by the SEC. Clearly, the Company was in the midst of both addressing its filing issues, and preparing to make them.

14. On August 8, 2018, I signed the engagement letter presented to the Company by LLB, and was able to do so because the requisite funds had been raised to complete the audits needed for all funds required by LBB to effectuate the completion of the mandated filings. Once again, this was well before the September 7, 2018, administrative proceedings correspondence from the SEC. This is most significant, because it shows the Company's clear intent to complete these filings, and the actual course of conduct it had embarked upon well before the Suspension Notice. These were not "after the fact efforts to make us look good" but actual events well a priori to the Suspension Notice. In fact, when the Suspension Notice was received by the Company in early September the Company was well on the way to preparation of its delinquent filings.

15. The Company had, in I believe May, 2018, contacted the SEC's Division of Corporate Finance to determine if the filing of an "omnibus or super 10 K" would make the Company current for all purposes if made. Mr. Flynn was on the call with me which lasted a significant amount of time and the SEC staff person was very helpful in providing a myriad of answers to our questions, but she indicated our inquiry as to becoming "current for all purposes" by such a filing could only be be determined by an opinion from the SEC Office of General Counsel. Mr. Flynn's subsequent research established that while such a "super 10 K" would allow the Company to be considered current, that posture would not be for "all purposes" and the Company would have to remain current in its filings for a full year to attain that status. I mention this once again to establish as further verification of the Company's firm and ongoing attempt to become current, as it now has

in all of its filing obligations. The Company is now current in these filings, and having experienced the extreme anguish of getting to this point, fully intends to remain so.

16. Having mentioned above that my main role in coming aboard the Company was to, in essence, be a "Mr. Fixit" for the Company, and also to secure the appointment of a high quality CEO for the Company as part of its "go forward plan" which included the completion of its mandated filings, I can now state that my task is complete. In this regard, the Company has secured the appointment of the highly respected James J. Cahill to this position, as is evidenced by the recent 8 K reflecting this. Once again, realizing that the Company must convince the Commission of its full intent to remain current in its filings, I respectfully suggest to the Commission that this appointment further suggests, in the firmest terms, not only the Company's Commitment to become current in all of its mandated filings, which it has, but the Company's further commitment to remain current in all its forthcoming filing obligations.

17. I realize the issue in this proceeding is whether or not the Company is current in its periodic reports as mandated by Section 12 of the 1934 Act. I am able to state that as of the date of this Declaration, the Company has made all of its periodic filings, including the most recently filed Form 10- Q for the period ended September 30, 2018. I would suggest that it cannot be gainsaid then that the Company has failed to make its periodic filings. It has, and it has done so in a way to put it at the same point it would be at had it made all its filings on their due date. There can be no issue of fact that the Company is current in these filings. There can, and the Company concedes this, be an issue of fact as to whether the Company's filing status makes it compliant with Section 12, but the existence of such a factual issue makes this matter not ripe for Summary Disposition, but for factual determination, perhaps by an evidentiary hearing if the Court so prefers.

18. Upon the issue of claimed Directors' Section 16 violations, upon personal knowledge of the events taken to effectuate such filings, I can state the Form 3 filings of Messrs. Lindholm and Flynn were taken quite some time ago. On information and belief, I can state, having conferred with those responsible for making such filings for the Company that, on information and belief, the Form 3 filings for Messrs. Lindholm and Flynn were complete and were made so by the end of October, 2018. I can also state, on information and belief, that the Form 3 filings for Mr. Richard Nummi were delayed due to issues involving his "CIK" and "CCC" numbers, but it is my understanding, from having conferred with those responsible for making such filings that the Form 3 filings in reference to Mr. Nummi will also be complete.

19. On the issue of the 50,000 share block of stock issued to Mr. Nummi, that share block constitutes the original compensation package given to Mr. Nummi upon his appointment to the Board of Directors as is reflected upon his Form 3, and the Company has been advised that since this share block constitutes his original compensation shown in that Form 3 that, as a result, he has no obligation to reflect this compensation again in a Form 4 or Form 5.

20. I have now completed my appointed task as Executive Director and the Company's reigns shall shortly be transferred to James J. Cahill whose appointment as CEO has been announced by a recent 8-K and whose Form 3 is in filing. Looking back, I have every confidence that the Company would have completed all of its periodic reports as anticipated, had it not been for the untimely and unexpected death of John Devlin who was appointed, inter alia, to accomplish that purpose. I am confident that with Mr. Cahill at the helm the Company, current in its periodic filings as it is, will continue to maintain this status.

21. I have not sought any statement from the Companies auditor LBB, Inc., for I have been

advised that in seeking such statements from our auditor as a proponent of the Company may compromise our auditor's required independence, but I can clearly state, that as shown by the filing of our 9-30-2018 10.Q well before the Suspension Notice, This filing was the first in a chain lined up to be made by the Company.

22. I can further state that any implication the Company slapped together its detailed and meticulous periodic filings after the Suspension Notice is negated by the fact that all these filings, as complete as they are, represent evident months of preparation and multi- level input, none of which could be created in such a short time.

23. The Company is now current in its periodic filings, and as of the completion of these filings quite some time ago now, any purchaser of the Company's shares in the public market has the full benefit of these periodic filings, as if they had been made on the past due dates. Further, I can state with full confidence that, knowing the Company as I do and being fully aware of the massive effort made to get the Company current, that James J. Cahill and the new team will continue to maintain this posture as the late Mr. Devlin had always intended.

Signed by me this 5th day of DECEMBER, 2018 under the provisions of 28 U.S.C. 1746.

/S/

Thomas E. Lindholm, Executive Director

INTREorg Systems, Inc.