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August 29th. 2024

To:
Sandhya C. Harris
Division of Enforcement
Securities & Exchange Commission
100 F Street, NE
Washington, DC. 20549
(202)551-4882.
Harrissan@sec.gov

Good Day:

have reviewed the details of Administrative Proceeding File# 3-22015
And have the following responses:

We have many long term retail investors while at the same time (but not in the same numbers) we have the typical traders including those that follow and capitalize on the institutions that are liquidating their convertible note and preferred stock positions,

It is because of the commitment of the (real) long term investors that I am asking you, in accordance to Section III (B), of the administrative proceedings, to temporarily suspend the Registration for a period of 12 months during which time the registrant will attempt to bring added value to Daniels (DCAC) and in so doing become compliant.

During that 12 month period , I believe I will have ample time to handle what is needed business-wise, while managing all of my health issues.

As I mentioned in an earlier correspondent directed to Marva Simpson, special counsel, in response to her letter dated Dec. 29th. 2023, my CFO, suffered [REDACTED] earlier to that date and then had a [REDACTED] which caused his immediate retirement. (This is the primary reason while the formal reporting ceased. Internal records still exist.)

With regard to my health, in a separate email to you I will include other documentation from my PCP at NYU Langone medical center in Manhattan, New York.

I have much to deal with and do not have total control over my time. I would appreciate a preliminary hearing with you via phone at an appropriate time that is mutually acceptable.

Best & Blessings

Arthur D.Viola
Interested Party.

[REDACTED]
Email: [REDACTED]