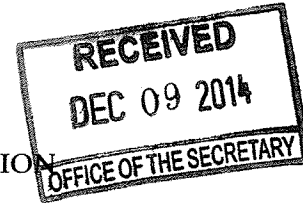




UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
NEW YORK REGIONAL OFFICE  
200 VESEY STREET, SUITE 400  
NEW YORK, NEW YORK 10281-1022



WRITER'S DIRECT DIAL LINE  
(212) 336-9138

December 8, 2014

The Honorable James E. Grimes  
Administrative Law Judge  
U.S. Securities and Exchange Commission  
100 F. Street, N.E.  
Washington, D.C. 20549-2557

Re: In the Matter of Crucible Capital Group, Inc. (AP File No. 3-16008)

Dear Judge Grimes:

I write to bring the following facts to Your Honor's attention. In August and September 2014, after the OIP in this case was filed, I issued certain investigatory document subpoenas to third parties under the same investigation file number as this case. The purpose of the subpoenas was to investigate whether the subpoenaed non-parties violated the securities laws by furthering the violations alleged against Respondents in the OIP. Unfortunately, I only recently became aware of the Commission's Rules of Practice Rule 230(g), which requires that I promptly inform Your Honor and Respondents when such subpoenas are issued. I sincerely apologize for this mistake. A more detailed summary of the relevant facts is set forth below.

The OIP in this case was filed on August 8, 2014. On August 11, 2014, I issued subpoenas to two entities, "Firm A" and "Firm B," and two of Firm A's employees. On August 15, 2014, Firm A and the two employees produced to me one DVD containing electronic documents, which I received on August 18, 2014. On August 20, 2014, the same date the Court entered a stay of this matter, Firm B, through counsel, produced to me three folders of hard-copy documents, which I received on August 22, 2014. On August 26, 2014, I electronically sent approximately 40 documents, a very small percentage of the total documents produced to me, to the prosecutors in *United States v. Moore*, 14 Cr. 648 (CM)).

On September 8, 2014, I issued a second subpoena to Firm A. On September 19, 2014, Firm A, through counsel, produced two .pdf documents to me by email.

I issued the subpoenas not to obtain further evidence against the Respondents but rather to investigate whether others violated the securities laws by furthering the violations alleged

The Honorable James E. Grimes  
December 8, 2014  
Page 2

against Respondents in the OIP.<sup>1</sup> In order to preserve the confidentiality of that investigation, and the privacy interest of the subpoenaed third parties, I am not including in this public filing further detail about the roles and potential legal culpability of the subpoenaed parties. I am fully prepared, however, to provide any additional information or documents the Court may request, or address any other concerns the Court may have, either under seal or in any other confidential manner the Court may direct.

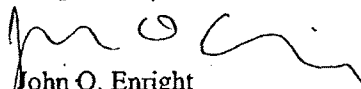
I joined the Division of Enforcement in November 2013 and this is my first Administrative Proceeding. At the time I issued these subpoenas, I was not aware of Rule 230(g)'s requirement that I promptly inform Your Honor and Respondents when such subpoenas are issued. I acknowledge that my ignorance of Rule 230(g) is no excuse and that I should have but did not properly apprise myself of the relevant rules. However, my delay in providing this notice was not intentional and I issued the subpoenas in a good faith effort to investigate the culpability of parties other than the Respondents. I have since carefully reviewed the Commission's Rules of Practice as they pertain to Administrative Proceedings and I assure the Court that I will closely consult with my supervisors in connection with any further actions taken in this proceeding.

By copy of this letter, I am informing Respondents that the documents obtained in response to the subpoenas are available for inspection and copying at the Commission's New York Regional Office in New York, New York. See 17 C.F.R. § 201.230(a)(1). As the prosecutors in the criminal action recently informed Your Honor on December 4, 2014, the Honorable Colleen McMahon has set an oral argument date of March 4, 2015 on any pre-trial motions that may be filed in the case. The prosecutors expect Judge McMahon to set a trial date at the time, unless a disposition is reached beforehand.

Finally, the Division does not currently intend to issue any further investigative subpoenas relating to this matter until the related criminal case is resolved. If, for some unanticipated reason, that should change, we will notify the Court before issuing any further investigative subpoenas.

I am available at Your Honor's convenience to discuss any of these matters further, and I again apologize to the Court and Respondents.

Respectfully submitted,

  
John O. Enright  
Counsel

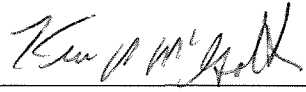
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<sup>1</sup> Admittedly, evidence that any third party aided and abetted or caused violations by the Respondents would likely also be relevant to the Respondents' alleged violations.

The Honorable James E. Grimes  
December 8, 2014  
Page 3

cc. Andrew Calamari, Esq.  
Regional Director,  
Division of Enforcement, New York Regional Office

[REDACTED]



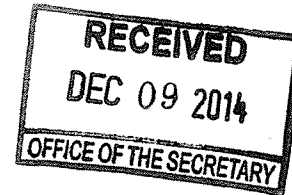
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Kevin P. McGrath, Esq.  
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UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
NEW YORK REGIONAL OFFICE  
3 WORLD FINANCIAL CENTER  
NEW YORK, NEW YORK 10281

December 8, 2014



**Via UPS Overnight**

Mr. Brent Fields, Secretary  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Re: In the Matter of Crucible Capital Group, Inc. et al.  
A.P. File No. 3-16008

Dear Mr. Fields:

Enclosed please find an original and three copies of a letter addressed to Administrative Law Judge Grimes in connection with the above-referenced proceeding. Courtesy copies of the enclosed letter, as well as this cover letter, are also being sent to ALJ Grimes via email at [alj@sec.gov](mailto:alj@sec.gov).

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Kevin P. McGrath".

Kevin P. McGrath

cc: Crucible Capital Group, Inc., Pro Se (via UPS overnight)  
Charles Moore, Pro Se, (via UPS overnight)  
The Honorable James E. Grimes (via email)