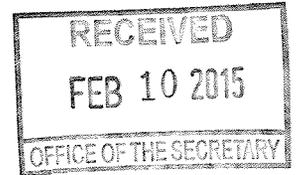


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**UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION**



**ADMINISTRATIVE PROCEEDING
File No. 3-16369**

**In the Matter of

Arete Ltd.,

Respondent.**

**ENTRY OF APPEARANCE OF POLLY
ATKINSON AS COUNSEL FOR THE
DIVISION OF ENFORCEMENT AND
MOTION TO CONVERT HEARING**

ENTRY OF APPEARANCE

Polly Atkinson hereby submits this Entry of Appearance as counsel on behalf of the Division of Enforcement ("Division") pursuant to Rule 102(d)(2) of the Commission's Rules of Practice. All filings and Orders in this matter should be served on the Division's counsel of record as follows:

Polly Atkinson, Esq.
Securities and Exchange Commission
Denver Regional Office
1961 Stout Street, Ste. 1700
Denver, CO 80294

MOTION TO CONVERT HEARING

The Division hereby moves pursuant to Commission Rule of Practice 221 to convert the hearing currently scheduled for February 17, 2015, to a telephonic pre-hearing conference. In support of its Motion, the Division states as follows:

1. On February 4, 2015, the Securities and Exchange Commission issued an Order Instituting Administrative and Cease-And-Desist Proceedings Pursuant to Section 203(e) and 203(k) of the Investment Advisers Act of 1940 (“OIP”).

2. On February 4, 2015, the Chief Administrative Law Judge issued an Order Scheduling Hearing and Designating Presiding Judge (“Scheduling Order”). The Scheduling Order directed that the hearing in this matter commence at 9:30 a.m., Tuesday, February 17, 2015, at the Commission Headquarters Offices in Washington, D.C.

3. Respondent did not respond to subpoenas or other requests for information during the Commission’s investigation related to this matter. As a result, until the respondent is served with the OIP in this matter and respond, the Division does not know who to contact on behalf of the respondent regarding this matter.

4. The Division does not believe the respondent has been served with the OIP.

5. On February 9, 2015, the Division sent the respondent, through its registered agent for service of process a letter regarding Rule 230 of the Commission’s Rules of Practice and this hearing.

6. Conversion of the hearing to a telephonic prehearing conference will allow this matter to proceed in an orderly fashion.

WHEREFORE, the Division respectfully request that the hearing in this matter, currently scheduled for February 17, 2015, be converted to a telephonic pre-hearing conference.

Dated: February 9, 2015

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Polly Atkinson", written over a horizontal line. The signature is fluid and cursive, with a long, sweeping tail that extends to the right.

Polly Atkinson
Division of Enforcement
Securities and Exchange Commission
Denver Regional Office
1961 Stout Street, Ste. 1700
Denver, CO 80294