



purpose. The Commission alleges that the “fraud depended primarily on the misrepresentation of the [Registered Companies] as legitimate start-up companies managed and operated by a named sole officer, and concealment of the fact that the [Registered Companies] had no business purpose other than to be sold as public vehicles by the [Perpetrators].” *See* OIP, ¶1.

2. Despite the concealed nature of the Perpetrator’s alleged fraud, the Commission contends that Respondents failed to conduct the analysis required by Rule 15(c)2-11 prior to submitting Form 211 applications to FINRA, “including failing to have a reasonable basis as to the accuracy of the required information....” *Id.* According to the Commission, Respondents should have conducted extensive due diligence to discover the Perpetrators’ alleged fraud, including purported discrepancies contained in the registration statements (“Forms S-1”) filed with the Commission. For example, the Commission asserts that “[t]he offering amount would be sufficient for professional expenses in connection with the Commission filings until the anticipated sale of the [Registered Companies] by reverse merger, but grossly inadequate to conduct the business described in the Forms S-1.” *See* OIP, ¶¶ 7, 26.

3. However, before certain of the Registered Companies requested any assistance from DEG, they submitted Forms S-1 to the Commission’s Division of Corporate Finance (“Corp. Fin.”) for review and comment. As part of the review process, Corp. Fin. sent letters to the issuers, including inquiries relating to the issuers’ proposed offering size, business plan, available funding, and intended use of proceeds from the offering. Indeed, the same purported discrepancies that the Commission now alleges to be indicative of fraud were contained in the Forms S-1 that were first reviewed and analyzed by the Commission.<sup>2</sup> Nevertheless, the

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<sup>2</sup> For example, in connection with the S-1 registration statement filed by BCS Solutions, Inc., the Assistant Director for Corp Fin. responded directly to Tyler Vorhies, the sole officer, and requested that the company update its disclosures to clarify “that the proceeds from this offering

Commission declared the registration statements effective, including granting acceleration of the effective date for most, if not all, of the Registered Companies.

5. As a result, Respondents seek issuance of the subpoena to the Commission in order to obtain relevant documents and information regarding the review and comment process surrounding each Form S-1 of the Registered Companies, including correspondence, internal files, and policies and procedures. The Commission's own records are likely to contain the best evidence that there were no material discrepancies in the public filings and it was unnecessary for Respondents to conduct any additional inquiry. Indeed, the Commission is charged with much more rigorous examination requirements.

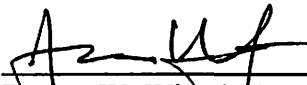
6. The information sought by the subpoena is directly relevant to both the claims asserted by the Commission and defenses in this proceeding. It may also demonstrate that, like the Commission, Respondents were yet another victim of the alleged fraudulent scheme carried out by the Perpetrators. It would be fundamentally unfair to allow the Commission to raise allegations that Respondents should have conducted further inquiry, but at the same time allow the Commission to shield its review of the same information. In short, documents relating to the review and approval process conducted by Corp. Fin. with respect to the Registered Companies may undermine the Commission's allegations that Respondents violated Rule 15(c)2-11 of the Exchange Act.

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will not be sufficient to 'develop and complete' your marketing and business plans." He further requested that "[g]iven the maximum net proceeds of this offering are \$25,000, please refer to the Instruction 3 to Item 504 of Regulation S-K and disclose the amounts and sources of other funds needed to start and design your business and marketing plan." Following BCS Solutions' submission of an amended registration statement, Corp. Fin. was apparently satisfied that its concerns had been addressed as it granted acceleration of the effective date of BCS Solutions' registration statement.

WHEREFORE, because the documents sought are relevant to the claims and issues raised as well as Respondents' defense of those claims, Respondents respectfully request that the attached subpoena be issued in its current form.

Respectfully submitted,



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Michael S. Lamont, Esq. (FBN 0527122)  
Jordan D. Maglich, Esq. (FBN 0086106)  
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ATTORNEYS FOR RESPONDENTS DELANEY EQUITY  
GROUP LLC AND DAVID C. DELANEY

**CERTIFICATE OF SERVICE**

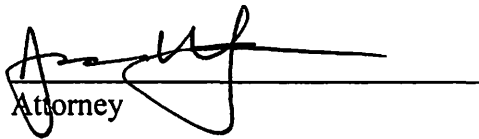
I HEREBY CERTIFY that on the 30<sup>th</sup> day of September, 2016, a true and correct copy of the foregoing was served on the following parties and other persons entitled to notice as follows:

Securities and Exchange  
Commission  
Office of the Secretary  
100 F Street, N.E.  
Washington, D.C. 20549-9303  
(Original and three copies by U.S.  
Mail)

Honorable Jason S. Patil  
Administrative Law Judge  
Securities and Exchange  
Commission  
100 F Street, N.E., Room 2557  
Washington, D.C. 20549  
alj@sec.gov  
(By U.S. Mail and Email)

Russell Koonin  
kooninr@sec.gov  
Christine Nestor  
nestorc@sec.gov  
Securities and Exchange  
Commission  
801 Brickell Avenue, Suite 1800  
Miami, FL 33131  
*Counsel for Division*  
(By U.S. Mail and Email)

Daniel S. Newman, Esq.  
dnewman@broadandcassel.com  
Broad & Cassel  
2 S. Biscayne Blvd., 21<sup>st</sup> Floor  
Miami, FL 33131  
*Counsel for Respondent Kass*  
(Via U.S. Mail and Email)

  
Attorney

# EXHIBIT A

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

In the Matter of	)	
	)	
DELANEY EQUITY GROUP,	)	ADMINISTRATIVE PROCEEDING
LLC, DAVID C. DELANEY,	)	File No. 3-17398
AND IAN C. KASS	)	
Respondents.	)	
	)	

**SUBPOENA DUCES TECUM WITHOUT DEPOSITION**

To: Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

**YOU ARE COMMANDED** to appear at the offices of Wiand Guerra King P.A., 5505 West Gray Street, Tampa, FL 33609 on or before **ten (10) days** from the date of this request, and to have with you at that time and place the items set forth in the attached **Exhibit A**.

These items will be inspected and may be copied at that time. You will not be required to surrender the original items. **You may comply with this subpoena by providing legible copies of the items to be produced to the attorney whose name appears on this subpoena on or before the scheduled date of production.** You may mail or deliver the copies to the attorney whose name appears on this subpoena and thereby eliminate your appearance at the time and place specified above. You may condition the preparation of the copies upon the payment in advance of the reasonable cost of preparation. You have the right to object to the production pursuant to this subpoena at any time before production by giving written notice to the attorney whose name appears on this subpoena. **THIS WILL NOT BE A DEPOSITION. NO TESTIMONY WILL BE TAKEN.**

If you fail to comply with this subpoena you may be in contempt. You are subpoenaed by the United States Securities and Exchange Commission and unless excused from this subpoena by the SEC or the undersigned attorney, you shall respond as directed.

Requested by:  
Burton W. Wiand, Esq.  
Michael S. Lamont, Esq.  
Jordan D. Maglich, Esq.  
Wiand Guerra King PA  
5505 West Gray Street  
Tampa, FL 33609  
Attorneys for Respondents Delaney

Issued by:  
U.S. Securities and Exchange Commission

By: \_\_\_\_\_  
Administrative Law Judge

Equity Group LLC, and David C. Delaney

Dated: \_\_\_\_\_



## DEFINITIONS

For the purpose of this subpoena, the following definitions shall apply:

1. As used herein, “**you**” or “**your**” shall mean and refer to the U.S. Securities and Exchange Commission, the entity which is the subject of this subpoena, any divisions thereof, its present and former officers and directors, current employees, former employees, and agents, and all other persons acting on its behalf or at its direction or control, including representatives, accountants and attorneys.

2. As used herein, “**Registered Companies**” shall mean and refer to any of the following entities, and shall be construed in its broadest sense to include, but not be limited to, any corporations, affiliates, subsidiaries, divisions, joint ventures, partnerships, present and former officers and directors, current employees, former employees, and agents, with which any of the Registered Companies is affiliated, and all other persons acting on behalf or at the direction or control of any of the Registered Companies, including representatives, accountants and attorneys:

- a. Mobieyes Software, Inc.;
- b. mBeach Software, Inc.;
- c. MIB Digital, Inc.;
- d. Teaching Time, Inc.;
- e. BCS Solutions, Inc.;
- f. Hidden Ladder, Inc.;
- g. Benefit Solutions Outsourcing, Corp.;
- h. mLight Tech, Inc.;
- i. Big Clix Corp.;
- j. Blue Sun Media, Inc.;
- k. Blue Flash Communications, Inc.;
- l. FanSport, Inc.;
- m. Liquid Financial Engines, Inc.;
- n. Intake Communications, Inc.;
- o. Entertainment Art, Inc.;
- p. Mobile Vault, Inc.;
- q. Diamond Lane, Inc.;
- r. Sunchip Technology, Inc.;
- s. Premier Nursing Products Corp.;
- t. We Sell For U Corp.;
- u. Pashminadepot.com, Inc.;
- v. Rainbow Coral Corp.;
- w. First Titan Corp.;
- x. Neutra Corp.;
- y. Aristocrat Group Corp.;
- z. First Social Network Corp.;
- aa. E-Waste Corp.;
- bb. First Independence Corp.;
- cc. Universal Technology Systems Corp.;

- dd. Changing Technologies, Inc.;
- ee. XtraSafe, Inc.;
- ff. Global Group Enterprises Corp.;
- gg. Envoy Group Corp.; and
- hh. Visual Acumen, Inc.

3. The term “**Registered Company Associates**” shall mean and refer to any of the following individuals:

- a. Steven Sanders;
- b. Alvin Mirman;
- c. Daniel McKelvey; and
- d. Ian Kass.

4. The term “**document**” or “**documents**” means any written, graphic, electronic, or aural representation of any kind whether produced, reproduced or stored on paper, cards, tapes, discs, belts, charts, films, computer storage devices or other electronic device or any other medium including, without limitation, matter in the form of photographs, charts, graphs, plans, drawings, emails, instant messages, text messages, twitters, blogs, websites, microfiches, microfilms, videotapes, recordings, motion pictures, books, reports, studies, statements, speeches, notebooks, checks, stubs, forms, applications, tickets, ticket stubs, receipts, agreements, appointment calendars, working papers, graphs, manuals, brochures, contracts, memoranda, notes, records, correspondence, diaries, bookkeeping entries, published materials, invoices, letters, messages, telegrams, drafts, studies, analyses, summaries, magazines, booklets, expense records, appraisals, valuations, estimates, opinions, financial statements, accounting records, income statements, premium notices, forecasts, illustrations and any non-identical drafts and copies of the foregoing. Further, the term “**documents**” shall include any drafts or earlier, preliminary, preparatory or tentative versions of all or a part of a document(s), whether or not the terms of the draft are the same as or different from the terms of the final document, and the term document includes all copies of any documents which are not identical in every respect with other documents being produced.

5. “**All documents**” means every document, as defined above, known to you and every such document which may be located or discovered by reasonably diligent efforts.

6. “**Correspondence**” means any letter, telegram, telex, notice, message, memorandum, email, or other written communication or transcription or notes of a communication.

7. The conjunctives “**and**” and “**or**” shall each be construed either disjunctively or conjunctively as necessary to bring within the scope of the discovery request all responses that might otherwise be construed to be outside of its scope.

8. “**Relating to**” means relating to, regarding, indicating, evidencing, constituting, bearing upon, concerning, addressing, discussing, mentioning, describing, reflecting, responding to, identifying, pertaining to, having to do with, criticizing, contradicting, evaluating, analyzing,

setting forth, underlying, commenting on, forming the basis for, or otherwise being in any way relevant or having any relationship whatsoever to the subject matter of the request.

### **INSTRUCTIONS**

1. Unless otherwise specified, the time period covered by this subpoena is from January 1, 2009, to present and documents which have been created prior to January 1, 2009, but which have been used since that time that relates to the specified matters shall be produced in response to this subpoena. This subpoena does not seek documents already produced by the Commission in connection with this proceeding.

2. You are requested to produce documents as they are kept in the usual course of business or the documents shall be organized and labeled to correspond with the categories in this subpoena. In addition, documents are to be produced in full and unexpurgated form; redacted documents will not constitute compliance with this subpoena. To the extent any of the requested documents or information are created or stored in an electronic format (such as .DAT, Excel spreadsheets, CSV or other delimited text files), they should be converted/processed into searchable PDF or TIFF files and should also be produced in their native electronic format.

3. If any documents covered by this subpoena are withheld by reason of a claim of privilege, a list is to be furnished at the time that documents are produced identifying any such document for which the privilege is claimed together with the following information with respect to any such document withheld: author; recipient; sender; indicated or blind copies; date; general subject matter; basis on which the privilege is claimed and the paragraph of this subpoena to which such document relates.

4. In the event that any document called for by this subpoena has been destroyed, lost, discarded or otherwise disposed of, any such document is to be identified as completely as possible, including, without limitation, the following information: date of disposal, manner of disposal, reason for disposal, person authorizing the disposal and person disposing of the document.

5. This subpoena is intended to include all documents including drafts and copies of such documents in your possession, custody or control wherever located.

## **EXHIBIT A**

### **DOCUMENTS TO BE PRODUCED**

1. All documents relating to the review of any registration statements or amendments thereto filed by the Registered Companies, including but not limited to notes (whether handwritten or electronic), memoranda, and internal correspondence within or between any divisions of the U.S. Securities and Exchange Commission.

2. All comment letters, and drafts thereof, prepared following the review of any registration statements or amendments thereto relating to the Registered Companies.

3. All documents or correspondence relating to the Registered Companies, including but not limited to any internal files, notes (whether handwritten or electronic), memoranda, and internal correspondence within or between any divisions of the U.S. Securities and Exchange Commission.

4. All documents or correspondence relating to any of the Registered Company Associates, including but not limited to notes (whether handwritten or electronic), memoranda, and internal correspondence within or between any divisions of the U.S. Securities and Exchange Commission.

5. All correspondence between you and any other governmental agencies relating to any of the Registered Companies or Registered Company Associates.

6. All documents relating to any research conducted on the Registered Companies.

7. All policies or procedures relating to the review and evaluation of registration statements and any amendments thereto.

8. All policies or procedures relating to the decision to grant acceleration of effectiveness of any registration statement.

9. All documents relating to any determination to grant effectiveness or accelerated effectiveness of any registration statements (and any amendments thereto) submitted by the Registered Companies, including but not limited to memoranda relating thereto, signoffs, and orders.