

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



SECURITIES EXCHANGE ACT OF 1934
Release No. 80276 / March 20, 2017

In the Matter of
Ubiquity, Inc.
Respondent.

ADMINISTRATIVE PROCEEDING
File No. 3-17884

ANSWER OF RESPONDENT UBIQUITY, INC.

Respondent Ubiquity, Inc. (“Ubiquity”), through undersigned counsel, respectfully submits this Answer to the Order Instituting Administrative Proceedings (“OIP”) by the United States Securities and Exchange Commission (“SEC”). Except as specifically indicated otherwise herein below, Ubiquity denies generally each allegation set forth in the OIP, denies that Ubiquity engaged in intentional wrongdoing, and denies that the Commission is entitled to the relief it seeks.

I.

This section contains the SEC’s assertion of what it deems “necessary and

appropriate” from its perspective. This section does not contain any factual assertions to which a response is required. Ubiquity denies that action against the company is necessary.

II.

1. Ubiquity admits that it is a Nevada corporation with a headquarters office in Irvine, California. Ubiquity admits that its last periodic filing was a Form 10-Q for the period ending September 30, 2015. Ubiquity admits that as of January 2017, its common stock was quoted on over-the-counter markets.

2. Ubiquity admits that currently, it is delinquent in its periodic filings. Ubiquity denies receiving a delinquency letter dated November 15, 2016 from the Division of Corporate Finance. Ubiquity admits that on November 21, 2016, Respondent filed four notifications of late filing on Form 12b-25. Based on the information presently available, Ubiquity does not believe that it committed to complete all filings by December 15, 2016 and therefore denies the same at this time. Ubiquity admits that it did not file such reports by December 15, 2016 and has not filed the reports as of the date of this filing. Ubiquity attempted to complete these filings in good faith, but encountered unforeseen events and misconduct by third parties that prevented the same from occurring as originally intended. As to the balance of allegations in this section, Ubiquity lacks sufficient information or knowledge to respond to these allegations and, therefore, denies them.

3. This section contains statutory citations and legal conclusions to which no response is required.

4. Ubiquity admits that it has not timely filed periodic reports, despite its good faith efforts to do so.

III.

This section contains statutory citations and representations regarding the SEC's position and conclusions, to which no response is required. Ubiquity is working diligently and in good faith to rectify the issues that previously existed and intends to be completely current, on all delinquent filings, on or before June 30, 2017. Ubiquity therefore denies that it is necessary for the SEC to take action to protect investors.

IV.

This section contains legal citations and conclusions, to which no response is required.

AFFIRMATIVE DEFENSES

Ubiquity hereby provides notice that it may assert the following defenses. In so doing, Ubiquity does not assume any burden of proof that would otherwise rest with the SEC. Further, Ubiquity expressly reserves its right to assert any additional defenses at or before the time of hearing.

1. First Defense: Good Faith

The SEC's claims against Ubiquity fail, in whole or in part, because at all times Ubiquity acted in good faith, with the intent to comply with its periodic filing obligations. Ubiquity encountered significant, unforeseen events which rendered it impossible to complete timely filings, including but not limited to, (a) an overseas third party who refused to provide necessary financial and business information despite Ubiquity's

numerous demands for the same, and (b) a disagreement among members of Ubiquity's prior audit firm which caused Ubiquity to have to engage a new auditing firm causing substantial delays by having the new audit firm audit the prior year audits as the new firm could not rely on any of the previous auditors opinions. Ubiquity has acted in good faith and undertaken diligent efforts to become current on all outstanding filings by June 30, 2017.

2. Second Defense: Acts of Others / Third Party Misconduct

The SEC's claims against Ubiquity fail, in whole or in part, because Ubiquity's failure to file timely periodic reports was caused by acts of others and/or third party misconduct that was beyond the scope of Ubiquity's control. Ubiquity intended to complete timely filings and to meet its subsequent reporting goals. However, the acts of others and third party misconduct prevented Ubiquity from completing the filings. Ubiquity has taken steps to resolve the issues that previously existed and intends to become current on all outstanding filings by June 30, 2017.

3. Reservation of Right to Amend

Ubiquity reserves the right to amend this Answer to add new or different affirmative defenses.

Wherefore, Ubiquity prays for a dismissal of the allegations against it, or alternatively a continuance of the hearing to a date after June 30, 2017, the deadline by which Ubiquity intends to be current on all filings. In the event this matter is brought to

full hearing, Ubiquity respectfully requests that it be afforded the opportunity to present evidence and argument in opposition to the SEC's allegations in the OIP.

Dated: April 6, 2017

Respectfully submitted,



Nannina L. Angioni
KAEDIAN LLP
2029 Century Park East, Ste. 400
Los Angeles, CA 90067
Telephone: (310) 893-3372
Facsimile: (310) 893-3191
Email: nangioni@kaedianllp.com

Attorneys for Ubiquity, Inc.

CERTIFICATE OF SERVICE

The undersigned counsel for Respondent Ubiquity, Inc., hereby certifies that she has served a copy of the foregoing **ANSWER OF RESPONDENT UBIQUITY** by United States Postal Service mail, addressed as follows:

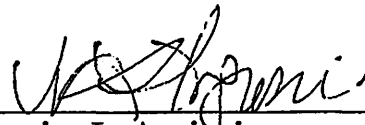
The Honorable Carol Fox Foelak
Administrative Law Judge
Securities and Exchange Commission
100 F. Street, N.E.
Washington, DC 20549-2557

The Honorable Brenda P. Murray
Chief Administrative Law Judge
Securities and Exchange Commission
100 F. Street N.E.,
Washington, DC 20549-2557

Britt Biles, Esq.
Division of Enforcement
Securities and Exchange Commission
100 F. Street N.E.,
Washington, DC 20549-2557

Elisabeth M. Grimm, Esq.
Division of Enforcement
Securities and Exchange Commission
100 F. Street N.E.,
Washington, DC 20549-2557

This 6th day of April 2017.



Nannina L. Angioni
KAEDIAN LLP
2029 Century Park East, Ste. 400
Los Angeles, CA 90067
Telephone: (310) 893-3372
Facsimile: (310) 893-3191
Email: nangioni@kaedianllp.com

Attorneys for Ubiquity, Inc.