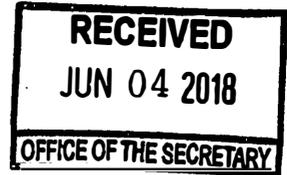


**HARD COPY**



UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

In the Matter of

Green Parts International, Inc.,  
Integrated Environmental Technologies,  
Ltd.,  
M2 nGage Group, Inc.  
(n/k/a Troika Media Group, Inc.)  
(a/k/a Roomlinx, Inc.), and  
Urban Barn Foods, Inc.,

Respondents.

Administrative Proceeding  
File No. 3-18497

ANSWER TO ALLEGATIONS

**ANSWER OF RESPONDENT M2 nGAGE GROUP, INC.**

RESPONDENT M2 nGage Group, Inc. (n/k/a Troika Media Group, Inc.) (a/k/a Roomlinx, Inc.) ("Troika" or the "Company"), through undersigned counsel, respectfully submits this Answer to the Order Instituting Administrative Proceedings and Notice of Hearing ("OIP") of the United States Securities and Exchange Commission (the "Commission"). Except as specifically indicated otherwise below, Troika denies each and every allegation set forth in the Order as it relates to Troika.

**I. TROIKA'S RESPONSE TO THE ALLEGATIONS**

1. Troika denies having knowledge or information sufficient to admit or deny the allegations contained in Paragraph 1 of the OIP.
2. Troika denies having knowledge or information sufficient to admit or deny the allegations contained in Paragraph 2 of the OIP.
3. Troika denies the allegations contained in Paragraph 3 of the OIP, and avers that: (1) it is a Nevada corporation and that it has a class of securities registered with the Commission pursuant to Section 12(g) of the Securities Exchange Act of 1934 (the "Exchange Act"); (2) its offices, as first reported on a Form 8-K filed with the Commission on June 20, 2017, are located at 101 S. La Brea, Los Angeles, California 90036, Telephone (323) 965-1650; (3) as described in detail below (*see infra* ¶¶ 8-14), since the filing of Troika's Form 10-K for the period ended

December 31, 2015, Troika filed a Form 8-K on June 20, 2017, a Form 8-K on September 18, 2017, a Form 8-K/A on November 29, 2017 (amending the Form 8-K filed on June 20, 2017), and a Form 8-K on May 3, 2018; and (4) its common stock (symbol OTC: MTWO) is quoted on OTC Link and the Company's preferred stock (symbol OTC: RMLXP) is quoted on OTC Link.

4.o Troika denies having knowledge or information sufficient to admit or deny the allegations contained in Paragraph 4 of the OIP.o

5.o Troika denies the allegations contained in Paragraph 5 of the OIP to the extent they relate to Troika. Specifically, Troika denies that it "failed to heed delinquency letters sent to them by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a valid address on file with the Commission as required by Commission rules, did not receive such letters." Troika never received any such delinquency letters and, as stated above, maintained a valid address with the Commission since its filing of a Form 8-K on June 20, 2017. The correct address for Troika appears under "Company Filings" at the Commission's website: SEC.GOV.o

6.o Troika denies the allegations contained in Paragraph 6 of the OIP, and, insofar as the allegations set forth legal conclusions, neither admits nor denies such allegations.o

7.o Troika denies the allegations contained in Paragraph 7 of the OIP, and, insofar as the allegations set forth legal conclusions, neither admits nor denies such allegations. However, Troika's Form 8-K filings provided current information to the marketplace.o

## **II. TROIKA'S FORM 8-K FILINGS WITH THE COMMISSION**

8.o On or about May 18, 2016, Troika filed a Form 8-K, disclosing that SignalShare Infrastructure Inc. ("SSI"), a wholly-owned subsidiary of the Company, completed the Foreclosure Sale of substantially all of its assets pursuant to Article 9 of the UCC. SSI had held the operations of the Company prior to the Company's March 27, 2015 acquisition of Signal Point Holdings Corp. It was disclosed that: SSI "terminated all of its employees and ceased operations."o

9.o On or about July 12, 2016, Troika filed a Form 8-K disclosing that SignalShare LLC ("SignalShare"), a wholly-owned subsidiary of the Company, "which is dormant and has no employees" filed a voluntary petition under Chapter 7 of the U.S. Bankruptcy Code and was subsequently liquidated. This Form 8-K also disclosed the election of Aaron Dobrinsky, then Chairman of the Board, to the position of President, and Christopher Broderick, then Chief Operating Officer and Secretary, to the vacant position of Treasurer.o

10.o As a result of the foregoing disclosures, Troika was without any significant operations when it filed its Annual Report on Form 10-K for December 31, 2015 on or about August 30, 2016. Item 3. "Legal Proceedings Concerning Our Principal Shareholder, Robert DePalo," in this Form 10-K disclosed that as a result of a settlement agreement with Mr. DePalo, the Company transferred its subsidiaries, Signal Point Telecommunications Corp. (a/k/a M2 nGage Communication) and Signal Share Software Development Corp. (a/k/a M2 nGage Development Corp.), into a new holding company with all equity pledged to lenders under the control of Mr.

DePalo. The lenders under Mr. DePalo's control subsequently foreclosed on these assets, leaving Troika with no operating entities until its June 2017 acquisition of Troika Design Group.

11. On or about June 20, 2017, Troika filed a Form 8-K with the Commission (the "June 20 Form 8-K"), disclosing the terms of it completing the acquisition of Troika Design Group, Inc. ("TDG"), a California corporation. All material terms of the acquisition were disclosed in the June 20 Form 8-K, and the Agreement and Plan of Merger (the "Troika Acquisition") was filed therewith as Exhibit 2.1. In addition, Daniel Pappalardo, previously the sole shareholder of TDG, entered into an employment agreement, which was filed as Exhibit 10.01 to the Form 8-K for Mr. Pappalardo to be President of TDG.

12. On or about September 18, 2017, Troika filed a Form 8-K with the Commission (the "September 18 Form 8-K"), which included an amendment to its Articles of Incorporation, changing its name from M2 nGage Group Inc. to Troika Media Group, Inc. and stating that the terms of the Troika Acquisition were previously disclosed in the June 20 Form 8-K. The September 18 Form 8-K disclosed Christopher Broderick's election as Chief Operating Officer, with Michael Tenore remaining Troika's General Counsel and Corporate Secretary. This Form 8-K disclosed the names and biographical information of the five (5) person Board of Directors elected by management.

13. On or about November 29, 2017, Troika filed Amendment No. 1 to Form 8-K/A for June 12, 2017 (the "November 29 Form 8-K/A"). The purpose of this amendment was to file the audited financial statements of TDG (Troika's sole operating subsidiary) required as a result of the June 2017 Troika Acquisition. The financial statements that were filed included the audited financial statements for the years ended January 31, 2017, 2016 and 2015, as well as the unaudited interim financial statements for the six-month period ended July 31, 2017.

14. Thus, the only outstanding audited financial statements for Troika are for the year ended January 31, 2018, which were due on May 1, 2018, less than a month ago. In view of the foregoing and the fact that Troika is the Company's sole operating subsidiary as a result of discontinued operations described below, the Company denies the allegation in Paragraph 3 that it has "not filed any periodic reports since it filed a Form 10-K for the period ended December 31, 2015."

15. On or about May 3, 2018, Troika filed a Form 8-K announcing the appointment of Robert Machinist, then a director, as Chief Executive Officer of the Company. Included in this Form 8-K was all the information required about Mr. Machinist pursuant to Items 401, 402, and 404 of Regulation S-K.

### **III. AFFIRMATIVE DEFENSES**

16. The Commission has failed to state a claim upon which relief can be granted.

17. The Commission lacks subject matter jurisdiction over the administrative proceeding.

18. Troika never received any such delinquency letters and, as stated above, maintained a valid address with the Commission since its filing of a Form 8-K on June 20, 2017.

19. Troika was without an operating entity and had no source of revenues until the Troika Acquisition.

20. Troika reserves the right to assert and rely on all additional defenses which become available or apparent in this proceeding.

**IV. REQUEST FOR EXTENSION**

21. In view of the foregoing, Troika believes that the information publicly available is current and accurate in all material respects and does not believe the temporary suspension should continue past June 5, 2018.

22. Troika was without an operating entity and had no source of revenues until the Troika Acquisition. Troika now has the funds to become and stay current in its public filings. Troika has begun the audit of its financial statements and will complete the audit and subsequent revised financial statements in a timely manner. Troika hereby requests an extension of up to ninety (90) days to become current in all of the SEC filings.

Dated: May 31, 2018

Respectfully submitted,



\_\_\_\_\_  
Elliot H. Lutzker

DAVIDOFF HUTCHER & CITRON LLP  
605 Third Avenue, 34<sup>th</sup> Floor  
New York, New York 10158  
(212) 557-7200 (office)  
(212) 286-1884 (facsimile)

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**JUN 04 2018**  
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**UNITED STATES OF AMERICA**  
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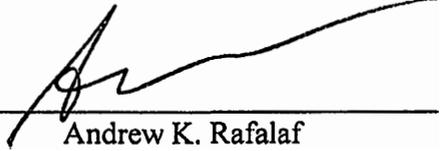
**CERTIFICATE OF SERVICE**

STATE OF NEW YORK            )  
  ) ss.:  
COUNTY OF NEW YORK        )

ANDREW K. RAFALAF, ESQ., residing in New York, New York, being duly sworn, says that I am over the age of 18 years and that on the 31st day of May, 2018, I caused to be served the Answer of Respondent M2 nGage Group, Inc., dated May 31, 2018, by depositing one (1) original and three (3) true copies thereof, enclosed in post-paid wrappers in an official depository under the exclusive care and custody of the U.S. Postal Service (First Class, Certified, Return Receipt Requested) within New York State, addressed to the party set forth below:

Mr. Brent J. Fields, Secretary  
Office of the Secretary  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

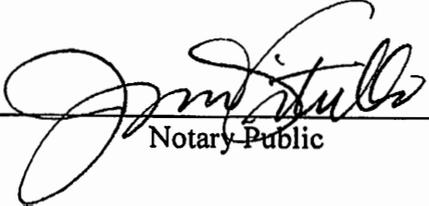
In addition, I served a copy of the above-referenced document via facsimile to Mr. Brent J. Fields, Secretary, at (703) 813-9793.



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Andrew K. Rafalaf

Sworn to before me this 31 day  
of May, 2018



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Notary Public

JOSEPHINE VITIELLO  
Notary Public, State of New York  
No. 01VI6037595  
Qualified in Putnam County  
Commission Expires February 22, 2022