



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Northeast Regional Office
3 World Financial Center, Room 4300
New York, NY 10281-1022

DIVISION OF
ENFORCEMENT

[REDACTED]
Assistant Regional Director
[REDACTED]

December 21, 2010

**VIA FAX
AND FIRST CLASS MAIL**

Robert G. Heim, Esq.
Myers & Heim LLP
444 Madison Avenue, 30th Fl
New York, NY 10022

Re: [REDACTED]

Dear Mr. Heim:

This investigation has been completed as to [REDACTED], against which we do not intend to recommend any enforcement action by the Commission. We are providing this information under the guidelines in the final paragraph of Securities Act Release No. 5310 (copy attached).

Very truly yours,

[REDACTED]

Enclosure