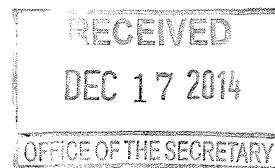


UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING  
File No. 3-16171

In the Matter of

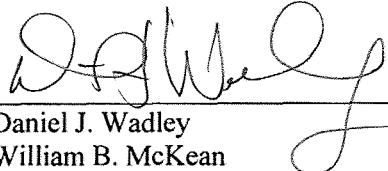
MAYER HOFFMAN  
MCCANN P.C.,

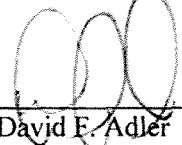
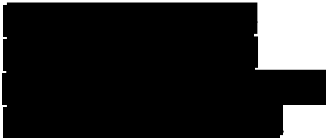
Respondent.

STIPULATED NOTICE OF  
TENTATIVE SETTLEMENT  
AND REQUEST FOR EXTENSION  
OF DEADLINES

The Division of Enforcement and Respondent Mayer Hoffman McCann P.C. (collectively, the "Parties") hereby give notice to the Court that the Parties have reached a tentative settlement. The Parties hereby stipulate that all deadlines be indefinitely extended until such agreement can be reviewed and approved by the Commission.

Respectfully submitted this 15<sup>th</sup> day of December 2014.

  
Daniel J. Wadley  
William B. McKean  
Counsel for Division of Enforcement  
351 S. West Temple, Suite 6.100  
Salt Lake City, UT 84101  
Telephone: (801) 524-5796  
[wadleyd@sec.gov](mailto:wadleyd@sec.gov)  
[mckeanw@sec.gov](mailto:mckeanw@sec.gov)

  
David E. Adler  
Jones Day  
Counsel for Respondent  


Service List

The attached Stipulated Notice of Tentative Settlement and Request for Extension of Deadlines has been sent to the following parties and other persons entitled to notice,

Honorable James E. Grimes  
Chief Administrative Law Judge  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549-2557

David F. Adler, Esq.  
Jones Day

[REDACTED]  
[REDACTED]  
[REDACTED]

*Attorney for Respondent Mayer Hoffman McCann, P.C.*

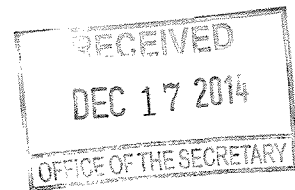


UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
SALT LAKE REGIONAL OFFICE  
15 WEST SOUTH TEMPLE  
SUITE 1800  
SALT LAKE CITY, UTAH 84101

December 15, 2014

**VIA UPS OVERNIGHT**

Office of the Secretary  
Securities and Exchange Commission  
100 F Street NE  
Washington, D.C. 20549

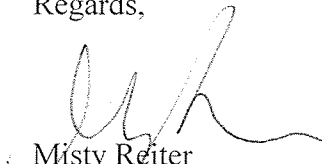



Re: *In the Matter of Mayer Hoffman McCann, P.C.*  
Administrative Proceeding File No. 3-16171

To Whom It May Concern:

Pursuant to Rules 151 and 152 of the Rules of Practice, enclosed for filing is the Stipulated Notice of Tentative Settlement and Request for Extension of Deadlines in the above captioned matter. I have also sent a courtesy copy to Administrative Law Judge James E. Grimes.

Regards,

  
Misty Reiter  
Paralegal Specialist  


Enclosures