UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

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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 15th day of December 2014.

Daniel J. Wadley
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David F. Adler
Jones Day
Counsel for Respondent
[redacted]

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]
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

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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
[redacted]

Enclosures