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March 28, 2022

Commissioners and General Counsel
US Securities and Exchange Commission
100 F Street NE, Mail Stop 1090
Washington DC, 20051

Subject: Re: September 23, 2020 SEC Litigation Release and Administrative Proceedings File No. 3-20051 and 3-20052.

Dear Commissioners and General Counsel,

A Litigation Release for Administrative Proceeding File No. 3-20051, and 3-20052, September 23, 2020 stated, "After Worthington Energy filed for bankruptcy, the SEC intervened in the bankruptcy case, and shortly thereafter, the case was dismissed." The foregoing is materially inaccurate because it suggests the SEC had the case dismissed when, in fact, it was Attorney Daniel Masters, acting on behalf of his client, Worthington Energy, that filed the Motion to Dismiss on June 4, 2018; and the US Bankruptcy Court in the Southern District of California granted Masters' Motion without costs or sanctions.

The SEC in its Comment Letter of May 10, 2018 described the "proposal for reorganization" as inadequate in terms of the level of information presented and stated **"the Disclosure Statement *should be amended* to include accurate information regarding the purported reverse merger partner."**(Emphasis Added) The Comment Letter did **not** inform Worthington's Energy or its counsel, Daniel Masters, that even if the Disclosure Statement was amended the SEC would still oppose confirmation of the Plan, but after various amendments were proposed that is exactly what Neil Jacobson, the author of the comment letter, told Mr. Masters on May 31, 2018 when he demanded that Worthington move the Court to dismiss the case.

The Motion to Dismiss was not opposed by the SEC, ***nor did the Commission Move the Court for Sanctions, although a Motion for Sanctions would have been appropriate if the Commission indeed believed that fraudulent statements had been made in the Disclosure Statement filed with the Court. Instead the SEC came back over two (2) years later and sought the sanctions it was unwilling to ask for in open Court. (Emphasis Added)***

There are two problems with the SEC's action with regard to the dismissal of the Worthington bankruptcy. The first is that it does not comply with Bankruptcy Rule 9011 modeled after Federal Rules of Civil Procedure, Rule 11. These Rules provide a safe harbor for non - compliant statements that are made but subsequently withdrawn after notice and before sanctions are sought. ***Here Daniel Masters attempted to work with the SEC to amend the Disclosure, just as the Commission required in the May 10, 2018 Comment letter, and then agreed to Move to Dismiss the case on the very same day the SEC changed its demand from "amend'' to "dismiss.'' This cooperative behavior is exactly what the Safe Harbor Rules are designed to encourage and to protect those acting in good faith from sanctions.(Emphasis Added)***

The second problem is the SEC's failure to request sanctions in the forum of the Bankruptcy Court. ***The SEC's failure to litigate this issue in Court, where the SEC had already appeared and was a party, should preclude it from revisiting and sanctioning the very same Disclosure Statement issues on the basis of res judicata***. ***Masters and his client , Worthington Energy, withdrew the proposal for Reorganization before the SEC had to issue an Order for Administrative Proceedings and did so in a US Bankruptcy Court. (Emphasis Added)***

Further, the Order Instituting Administrative Proceedings of September 23, 2020 (the "Order") charged violations that did ***not*** occur, re-enforcing the absence of subject matter jurisdiction. ***(Emphasis Added)*** No securities were issued, nor bought, nor sold in connection with putative misrepresentations. Further, Masters moved to withdraw the proposal for the Reorganization two (2) years before the SEC issued an Order instituting Administrative Proceedings.

The Order alleges violations of Section 4 C of the Securities Exchange Act of 1934, and Rule 102(e)(1)(iii) but no willful violations or aiding and abetting of willful violations occurred. The Order also claims Worthington's "Plan of Reorganization stated that a reorganized Worthington Energy was to acquire a private company," and goes on to claim that Worthington Energy did not have an agreement with the Private Company to acquire it. In point of fact, the Disclosure Statement says, "If its Plan of Reorganization is approved, the Debtor proposes to establish a Successor Corporation [not Worthington Energy] which will acquire the business and assets of Smart Tech" (Disclosure, page 7). There was a bona fide intent for this acquisition, expressed by the principals of both businesses, and that is what the Disclosure Statement plainly expressed.

The Order also alleges Masters falsified assets of the Private Company, "representing that the Private Company held almost $500,000 in assets." The Disclosure Statement plainly reads: "Smart Tech is capitalized with 250,000 shares of Airborne Wireless, Inc., a public company. The shares closed on February 1, 2018 at $2.03 each; thus the total value of this asset is approximately $507,000" (Disclosure page 9). Every historic stock price site shows this statement to be true, not false. It is impossible to understand why the SEC, which must have access to unsurpassed stock pricing information, would claim this is false.

Finally, the SEC allegations stated in the Order are hypothetical; e.g., there would be "thousands of shares available for sale in the public marketplace," and "Masters stood to receive $100,000, as well as additional compensation in the form of cash or stock". The requirement of "in connection with" demonstrates why hypotheticals are not permissible. What *might* have occurred, according to the SEC, did *not* occur. No shares were ever issued in connection with the Reorganization , let alone publicly traded. Masters received no fee, let alone

$100,000. Over two (2) years later the Staff decided to bring a case which the facts and law clearly did *not and do not* support.

Oral argument before the Commission is requested in order to insure due process, which will entail vacating the SEC Rule 102(e) permanent bar, remitting the $50,000 fine, vacating other sanctions, and reinstating Daniel Masters with his privileges to practice and appear before the SEC. Thank you.

Respectfully,

/s/ Norman B. Arnoff

Norman B. Arnoff, Esq.

Read and Approved,

/s/ Daniel C. Masters

Daniel C. Masters, Esq.

CC: Thomas Karr and Thomas Peirce.
Vanessa Countryman, Secretary Of The SEC.
(W/ Enclosure, Declaration of Daniel C. Masters)

PROOF OF SERVICE

I, Daniel Masters, hereby declare as follows:

I am employed in the County of San Diego, State of California. I am over the age of 18 years. My business address is P. O. Box 66, La Jolla, CA 92038. On March 28, 2022, I served the following document(s) described as:

Letter from Norman B. Arnoff to the Commissioners of the SEC,
Declaration of Daniel C. Masters

On the parties to this action as follows: By US First Class Mail, postage prepaid, to:

United States Securities and Exchange Commission
100 F Street NE
Washington, DC 20548

I declair that in making this service I worked at the direction of a member of the State Bar of Florida, for whom this service is made. I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct. Executed at San Diego, California.

Dated: March 28, 2022

/s/ Daniel Masters
Daniel Masters