UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING File No. 3-21726

In the Matter of

BRIAN BARTLETT AMOAH and ELBERT "AL" ELLIOTT,

Respondents.

DIVISION OF ENFORCEMENT'S STATUS REPORT AND PROOF OF SERVICE OF ORDER INSTITUTING **PROCEEDING**

As described in previous status reports, the Division's process server has made multiple attempts to serve Respondent Elbert Elliott, at several different locations.

Pursuant to Rule 141(a)(2)(i) of the Commission's Rules of Practice, the Division was able to serve Elliott through the business office of his current employer on April 25, 2024. (See attached Return of Service)

Counsel for the Division also has emailed Elliott requesting an opportunity to discuss this matter. But to date Elliott has not responded.

Dated: May 7, 2024

/s/Robert M. Move By:

> Robert M. Moye (moyer@sec.gov) Devlin N. Su (sude@sec.gov)

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Counsel for the Division of Enforcement

CERTIFICATE OF SERVICE

I hereby certify that on May 7, 2024, I caused a copy of the foregoing document to be filed with the Office of Secretary through the eFAP system, and sent by email to:

Brian B. Amoah

Elbert Elliott

/s/ Robert M. Moye
Robert M. Moye
Counsel for the Division of Enforcement