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AZ CORP COMMISSION
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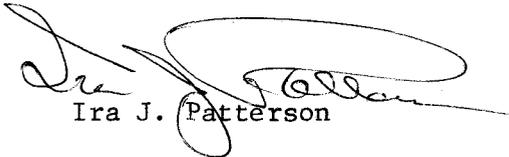
Arizona Corporation Commission
Docket Control Center
1200 West Washington Street
Phoenix, AZ 85007-2996

RE: Docket Number S-03280A-00-0000

Gentlemen,

Enclosed is my closing memorandum on the RE docket number.

Sincerely,


Ira J. Patterson

DOCKET NO. S-3280A-00-0000

My position in this case is I have not broken any S.E.C. Regulations and received no monies as a part of any company.

I was questioned by Mr. Knops and Mr. Adams; the results of that meeting was not brought to the hearing, for what reason (s) I do not know, except there is nothing incriminating to bring. All that I heard or saw at the hearing were bits and pieces of personal information between friends, Susan Herrmann, Elaine Hayes, and myself. Sal Calta was personal friend of Elaine Hayes that also asked to participate with us. Sal Calta's agreement with Elaine Hayes as it showed up at the hearing in a letter from Elaine Hayes requesting that R.G.D.Inc. pay her some commissions from monies Sal Calta invested. He never activated his addendum with us for the \$10,000. I think it's safe to say she was advised not to testify at the hearing by the AZ. S.E.C., especially since the return of \$25,000 merchandise was not brought up or acknowledged by the same, as was her \$50,000 contract with R.G.D. Inc. The only reason for the addendum contract was specifically to keep personal relationships separate from business. I can safely say the reason Susan Herrmann testified for the S.E.C. was the same reason for suggesting the use of the addendum to the contract for \$40,000 to be in my name in that she is licensed with AZ. S.E.C. and didn't want her name to show up as a participant. As she testified to the fact that she now changed her mind and is now against me for fear of some kind of sanctioning fro the AZ. S.E.C. The only gain I can see or make sense of is fear of the AZ. S.E.C. if she didn't. Susan had forgotten and the AZ. S.E.C. must have overlooked the fact that her check was a loan to me.

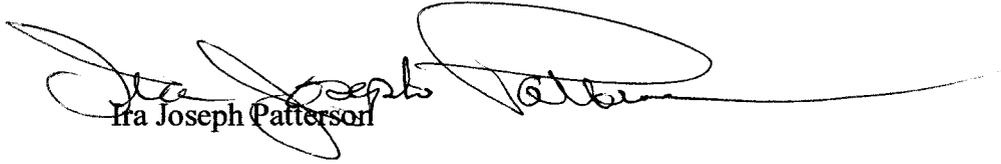
I was invited to join the forming of the new group to offer AZ. S.E.C. sanctioned securities being organized by attorney Fred Shaffer and this is the only place my name showed up, other than being an investor with my \$40,000 contract. At this point is where Susan Herrmann was asked if she would be interested in using her expertise and license as to head up this group. This organization never got off the ground.

The S.E.C. never produced:

1. A copy of my \$40,000 contract.
2. My 1099 tax earning forms for \$8,600 total received.
3. Cancelled checks paid to Susan Herrmann and Elaine Hayes (only one for Elaine Hayes showed up.)
4. Statement of Elaine refunded the merchandise of \$25,000.
5. A copy of Elaine Hayes \$50,000 contract with R.G.D. Inc.
6. A copy of my personal interview with Mr. Adams and Mr. Knops.

All these are in existence and if they were produced and I know the AZ. S.E.C. could have produced them if they were not on a witch hunt to prove guilty certain people that were once friends, and angered family members with things written out of context and advised to take the stand under oath to prove the AZ. S.E.C. has a case while the real culprits have not been officially summoned to appear. This is the real reason I would not participate in this farce of justice by taking the stand under oath and an attempt

to defend myself from untruths that were put together to sound like and presented as the TRUTH. This brief is written and signed by and knowing all intentions are the Truth and nothing but the Truth so help me God.



Ira Joseph Patterson