SECURITIES AND EXCHANGE COMMISSION

[Release No. 34-92530]

Notice of Intention To Cancel Registration of Certain Municipal Advisors Pursuant to Section 15b(c)(3) of the Securities Exchange Act of 1934

July 30, 2021.

Notice is given that the Securities and Exchange Commission (the "Commission") intends to issue an order or orders, pursuant to Section 15B(c)(3) of the Securities Exchange Act of 1934 (the "Act"), cancelling the registrations of the municipal advisors whose names appear in the attached Appendix (hereinafter referred to as the "registrants").

Section 15B(c)(3) of the Act provides, in pertinent part, that if the Commission finds that any municipal advisor registered under Section 15B is no longer in existence or has ceased to do business as a municipal advisor, the Commission, by order, shall cancel the registration of such municipal advisor.

The Commission finds that each registrant listed in the attached Appendix:

(i) has not filed any municipal advisor form submissions with the Commission through the Commission's Electronic Data Gathering and Retrieval ("EDGAR") system since January 1, 2019 (including but not limited to the annual amendments (form MA–A) required by 17 CFR 240.15Ba1– 5(a)(1)); and

(ii) based on information available from the Municipal Securities Rulemaking Board (the "MSRB"), (a) is not registered as a municipal advisor with the MSRB under MSRB Rule A– 12(a) and/or (b) does not have an associated person who is qualified as a municipal advisor representative under MSRB Rule G– 3(d) and for whom there is a Form MA–I required by 17 CFR 240.15Ba1–2(b) available on EDGAR, and/or (c) has not, since January 1, 2019, filed with the MSRB any Form A– 12 annual affirmation as required by MSRB Rule A–12(k).

Accordingly, the Commission finds that each of the registrants listed in the attached Appendix either is no longer in existence or has ceased to do business as a municipal advisor.

Notice is also given that any interested person may, by August 30, 2021, at 5:30 p.m. Eastern Time, submit to the Commission in writing a request for a hearing on the cancellation of the registration of any registrant listed in the attached Appendix, accompanied by a statement as to the nature of such person's interest, the reason for such request, and the issues, if any, of fact or law proposed to be controverted, and such person may request to be notified if the Commission should order a hearing thereon. Any such communication should be addressed to the Commission's Secretary at the address below.

At any time after August 30, 2021, the Commission may issue an order or orders cancelling the registrations of any or all of the registrants listed in the attached Appendix, upon the basis of the information stated above, unless an order or orders for a hearing on the cancellation shall be issued upon request or upon the Commission's own motion. Persons who requested a hearing, or to be advised as to whether a hearing is ordered, will receive any notices and orders issued in this matter, including the date of the hearing (if ordered) and any postponements thereof. Any registrant whose registration is cancelled under delegated authority may appeal that decision directly to the Commission in accordance with Rules 430 and 431 of the Commission's rules of practice (17 CFR 201.430 and 431).

ADDRESSES: Secretary, U.S. Securities and Exchange Commission, 100 F Street NE, Washington, DC 20549.

FOR FURTHER INFORMATION CONTACT:

Ernesto Lanza, Senior Counsel to the Director, Office of Municipal Securities, 100 F Street NE, Washington, DC 20549, or at (202) 551–5680.

For the Commission, by the Office of Municipal Securities, pursuant to delegated authority.¹

J. Matthew DeLesDernier,

Assistant Secretary.

Appendix

Registrant name	SEC ID No.
All American Municipal Advisors LLC	867–02070
All American Municipal Advisors LLC ARGENT TRUST Co	867-01984
Black Holocaust Inc., d/b/a Black holocaust Mutual	867-02224
Brock Steven Kyle d/b/a Thurber Brock & Associates	867–01746
Black Holocaust Inc., d/b/a Black holocaust Mutual Brock Steven Kyle d/b/a Thurber Brock & Associates Burke Richard Stephen	867-02031
C.A. WHITTAKER & ASSOCIATES, LLC, d/b/a Whittaker & Company, PLLC	867-01736
D B & Co	867-02211
D B & Co DAMON ROCQUE SECURITIES CORPVBD Financing Ideas Inc	867-01305
Financing Ideas Inc	867-01649
First Midwest Municipal Lease Corp., d/b/a Midwest Healthcare Capital (MHC) Friedman, Luzzatto & Co Garffer Jerome L., d/b/a G Capital Investments	867-02287
Friedman, Luzzatto & Co	867–00536
Garffer Jerome L., d/b/a G Capital Investments	867–01885
Grant Financial Advisors, LLC	867–01818
IFS Planning, INC	867-02298
Ironwood Advisors	867–01112
Laube Capital Advisors, LLC	867-02023
Muni Funding Solutions LLC	867-02292
Ross Infrastructure Development LLC	867–02344
Shift 4 Consulting, L.L.C	867–01960

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1 17 CFR 200.30-3a(a)(1)(ii).

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