

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 60904 / October 29, 2009**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-13670**

**In the Matter of**

**Jonathan W. Mikula,**

**Respondent.**

**ORDER INSTITUTING**  
**ADMINISTRATIVE PROCEEDINGS**  
**PURSUANT TO SECTION 15(b) OF THE**  
**SECURITIES EXCHANGE ACT OF 1934,**  
**MAKING FINDINGS, AND IMPOSING**  
**REMEDIAL SANCTIONS**

**I.**

The Securities and Exchange Commission (“Commission”) deems it appropriate and in the public interest that public administrative proceedings be, and hereby are, instituted pursuant to Section 15(b) of the Securities Exchange Act of 1934 (“Exchange Act”) against Jonathan W. Mikula (“Respondent”).

**II.**

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement (the “Offer”) which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over it and the subject matter of these proceedings, and the findings contained in Section III.2 below, which are admitted, Respondent consents to the entry of this Order Instituting Administrative Proceedings Pursuant to Section 15(b) of the Securities Exchange Act of 1934, Making Findings, and Imposing Remedial Sanctions (“Order”), as set forth below.

### III.

On the basis of this Order and Respondent's Offer, the Commission finds that:

1. Respondent is a resident of Woodstock, Georgia. On October 2, 2008, the United States District Court for the Northern District of Georgia issued a Temporary Restraining Order in the civil action entitled Securities and Exchange Commission v. Jonathan W. Mikula, et al., Civil Action Number 1:08-CV-3097, granting certain relief including the appointment of Pat Huddleston, II as Receiver for JW&P Consulting, LLC ("JW&P Consulting"). Respondent was the sole owner and operator of JW&P Consulting when it was placed in Receivership. Respondent and JW&P Consulting acted as securities brokers without being registered with the Commission. On October 9, 2008, upon consent of JW&P Consulting, the Court entered an Order of Preliminary Injunction granting certain relief including the continuation of the Receivership until further order of the Court.

2. On September 25, 2009, an Order of the United States District Court for the Northern District of Georgia was entered by consent against Respondent, permanently enjoining him from future violations of Sections 5(a), 5(c), and 17(a) of the Securities Act of 1933, Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder, and Section 15(a) of the Exchange Act in Securities and Exchange Commission v. Jonathan W. Mikula, et al., Civil Action Number 1:08-CV-3097.

3. The Commission's complaint alleged that, between January 2008 and at least October 2, 2008, Respondent, JW&P Consulting, John B. Craddock ("Craddock"), and Nations Warranty Group, Inc. ("Nations Warranty Group") made misrepresentations and omissions of material fact in the offer and sale of approximately \$2.8 million in short term promissory notes issued by Nations Warranty Group to approximately 120 investors. The complaint further alleged that Respondent, JW&P Consulting, Craddock, and Nations Warranty Group participated in an unregistered offering of securities.

### IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanctions agreed to in Respondent's Offer.

Accordingly, it is hereby ORDERED:

Pursuant to Section 15(b)(6) of the Exchange Act, that Respondent be, and hereby is barred from association with any broker or dealer.

Any reapplication for association by the Respondent will be subject to the applicable laws and regulations governing the reentry process, and reentry may be conditioned upon a number of factors, including, but not limited to, the satisfaction of any or all of the following: (a) any disgorgement ordered against the Respondent, whether or not the Commission has fully or partially waived payment of such disgorgement; (b) any arbitration award related to the conduct that served

as the basis for the Commission order; (c) any self-regulatory organization arbitration award to a customer, whether or not related to the conduct that served as the basis for the Commission order; and (d) any restitution order by a self-regulatory organization, whether or not related to the conduct that served as the basis for the Commission order.

For the Commission, by its Secretary, pursuant to delegated authority.

Elizabeth M. Murphy  
Secretary