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Attorneys for Respondents

**BEFORE THE DIVISION OF SECURITIES
OF THE DEPARTMENT OF COMMERCE
OF THE STATE OF UTAH**

IN THE MATTER OF **NEVWEST CORPORATION;** **BRISAM CORPORATION;** **BRIAN ARTHUR KITTS;** Respondents.	**ANSWER TO ORDER TO SHOW CAUSE** Docket No. SD 07-0049 Docket No. SD 07-0050 Docket No. SD 07-0051

NevWest Corporation, Brisam Corporation and Brian Arthur Kitts (collectively the "Respondents") hereby respond to the allegations set forth in the Utah Division of Securities' (the "Division") Order to Show Cause as follows:

1. Deny.

2. Admit that NevWest Corporation ("NevWest") was registered as a Nevada corporation on May 24, 2002, and that Brian Arthur Kitts ("Kitts") is the president, secretary, and treasurer of Brisam. Deny that Brisam was required to register as a foreign corporation in Utah.

3. Admit that Brisam Corporation ("Brisam") was registered as a Nevada corporation on November 21, 2002 and that Kitts is the president, secretary, and treasurer of Brisam. Deny that Brisam was required to register as a foreign corporation in Utah.

4. Admit.

5. Deny.

6. Deny.

7. Deny.

8. Deny.

9. Admit.

10. Deny.

11. Deny.

12. Deny.

13. Deny.

14. Defendants allege the e-mail speaks for itself.

15. Deny.

16. Deny.

17. Admit.

18. Admit and further allege GTDR changed its symbol and is now known as SMAS.

19. Deny.

20. Deny.

Investor M.W.

21. Deny that InvestAmerica was "Kitts" company. Without knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 21 and therefore deny the same.

22. Deny. Without information as to who M.W. was. Deny the remaining allegations of paragraph 22.

23. Deny.

24. Deny.

25. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 25 and therefore deny the same.

26. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 26 and therefore deny the same.

27. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 27 and therefore deny the same.

28. Deny.

29. Deny.

Investor M.P.

30. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 30 and therefore deny the same.

31. Deny.

32. Deny.

33. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 33 and therefore deny the same.

34. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 34 and therefore deny the same.

35. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 35 and therefore deny the same.

36. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 36 and therefore deny the same.

37. Deny.

38. Deny.

39. Deny.

40. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 40 and therefore deny the same.

41. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 41 and therefore deny the same.

42. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 42 and therefore deny the same.

43. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 43 and therefore deny the same.

44. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 44 and therefore deny the same.

Investor W.M.

45. Defendant is without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 45 and therefore denies the same.

46. Deny.

47. Deny.

48. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 48 and therefore deny the same.

49. Defendant is without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 49 and therefore denies the same.

50. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 50 and therefore deny the same.

51. Deny.

52. Deny.

53. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 53 and therefore deny the same.

Investor C.D.

54. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 54 and therefore deny the same.

55. Deny.

56. Deny.

57. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 57 and therefore deny the same.

58. Deny.

59. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 59 and therefore deny the same.

60. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 60 and therefore deny the same.

61. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 61 and therefore deny the same.

62. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 62 and therefore deny the same.

63. Deny.

64. Deny.

Investor L.O.

65. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 65 and therefore deny the same.

66. Deny.

67. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 67 and therefore deny the same.

68. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 68 and therefore deny the same.

69. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 69 and therefore deny the same.

70. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 70 and therefore deny the same.

71. Deny.

72. Deny.

Investor R.O.

73. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 73 and therefore deny the same.

Deny.

74. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 74 and therefore deny the same.

75. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 75 and therefore deny the same.

76. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 76 and therefore deny the same.

77. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 53 and therefore deny the same.

78. Deny.

79. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 79 and therefore deny the same.

Investor P.B.

80. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 45 and therefore deny the same.

81. Defendants are without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 81and therefore deny the same.

82. Defendant is without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 82 and therefore deny the same.

83. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 83 and therefore deny the same.

84. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 84 and therefore deny the same.

85. Without sufficient knowledge or information to form a belief as to the truthfulness of the allegations of paragraph 85 and therefore deny the same.

86. Deny.

87. Deny.

88. Kitts incorporates by reference paragraphs 1 through 87 of this Answer as though set forth here in full.

89. Deny.

90. Deny all allegations set forth in paragraph 90 (a)-(d).

91. Deny all allegations set forth in paragraph 91 (a)-(e)

92. Deny.

93. Kitts incorporates by reference paragraphs 1 through 92 of this Answer as though set forth here in full.

94. Deny all allegations set forth in paragraph 94 (a)-(e).

95. Deny.

96. Kitts incorporates by reference paragraphs 1 through 95 of this Answer as though set forth here in full.

97. Deny.

98. Deny.

99. Deny.

100. Deny.

101. Kitts incorporates by reference paragraphs 1 through 100 of this Answer as though set forth here in full.

102. Deny.

103. Deny.

104. Deny.

105. Deny.

106. Kitts incorporates by reference paragraphs 1 through 105 of this Answer as though set forth here in full.

107. Deny.

108. Deny.

109. Deny.

110. Kitts denies all allegations not expressly admitted herein.

FIRST AFFIRMATIVE DEFENSE

The Division's Order to Show Cause fails to state a claim upon which relief may be granted.

SECOND AFFIRMATIVE DEFENSE

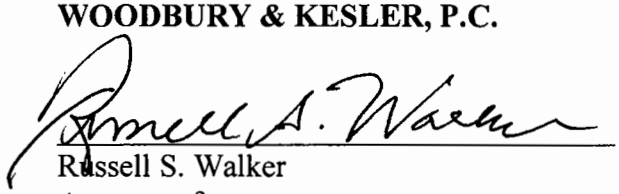
The Division's Order to Show Cause should be dismissed for lack of personal jurisdiction over NevWest and Brisam.

THIRD AFFIRMATIVE DEFENSE

The Division's Order to Show Cause should be dismissed against all Defendants for lack of subject matter jurisdiction.

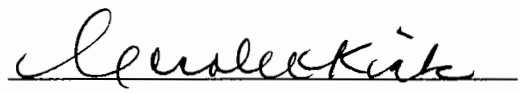
DATED this 10th day of September, 2007.

WOODBURY & KESLER, P.C.



Russell S. Walker
Attorneys for
Brian A. Kitts
Nevwest Corporation and
Brisam Corporation

CERTIFICATE OF SERVICE

I do hereby certify that I caused to be mailed, postage prepaid by U.S. mail, a true and correct copy of the foregoing **ANSWER TO ORDER TO SHOW CAUSE** ON this 10th day of September, 2007 to the following:

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