

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**  
**March 17, 2005**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-11860**

<p><b>In the Matter of</b></p> <p><b>Infotopia, Inc.,</b></p> <p><b>Respondent.</b></p>
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**ORDER INSTITUTING**  
**ADMINISTRATIVE PROCEEDINGS AND**  
**NOTICE OF HEARING PURSUANT TO**  
**SECTION 12(j) OF THE SECURITIES**  
**EXCHANGE ACT OF 1934**

**I.**

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors that public administrative proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”).

**II.**

After an investigation, the Division of Enforcement alleges that:

**A.     RESPONDENT**

1.     Infotopia, Inc. (“IFTA”) (CIK 1066759) is a Nevada corporation headquartered in Akron, Ohio with a class of securities registered with the Commission under Exchange Act Section 12(g). IFTA is delinquent in its periodic filings, having last filed a periodic report for the period ending September 30, 2001, and it has a revoked status with the Nevada Secretary of State. IFTA reported assets of \$21,076,206, liabilities of \$11,254,211, and a net loss of \$13,770,986 for the nine months ended September 30, 2001. On September 30, 2002, IFTA filed for bankruptcy under Chapter 11 in the United States Bankruptcy Court for the Northern District of Ohio. The case was later converted to a Chapter 7 proceeding and was still pending as of March 1, 2005. As of March 1, 2005, IFTA was traded on the over-the-counter markets, having been quoted on the Pink Sheets prior to December 1, 2004. For the six months ended August 24, 2004, IFTA had an average daily trading volume of 94,835 shares.

**B.     DELINQUENT PERIODIC FILINGS**

2.     This case concerns IFTA, a company with a class of securities registered with the Commission that is delinquent in its periodic reports with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1). IFTA has been delinquent in its periodic filing obligations with the Commission since April 1, 2002. IFTA was quoted on the Pink Sheets as of November 30, 2004, and has ranked among the highest

volume delinquent issuers quoted on the Pink Sheets. IFTA had an average daily trading volume of over 100,000 shares during the six months ending April 7, 2004. Moreover, IFTA is in bankruptcy, has no known current operations or employees, and has been revoked by its state corporate regulator.

3. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers with classes of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, Rule 13a-1 requires issuers to file annual reports (Forms 10-K or 10-KSB), and Rule 13a-13 requires issuers to file quarterly reports (Forms 10-Q or 10-QSB).

4. As a result of the foregoing, the Respondent failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder.

### **III.**

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate in the public interest to institute public administrative proceedings to determine:

A. Whether the allegations in Section II are true and, in connection therewith, to afford the Respondent an opportunity to establish any defenses to such allegations; and,

B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or revoke the registration of each class of securities of the Respondent registered pursuant to Section 12 of the Exchange Act.

### **IV.**

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS FURTHER HEREBY ORDERED that Respondent shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220 of the Commission's Rules of Practice [17 C.F.R. § 201.220].

If the Respondent fails to file the directed Answer, or fails to appear at a hearing after being duly notified, the Respondent may be deemed in default and the proceedings may be determined against it upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f), and 201.310].

This Order shall be served forthwith upon the Respondent personally or by certified mail.

IT IS FURTHER HEREBY ORDERED that the Administrative Law Judge shall issue an initial decision not later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.360(a)(2)].

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Jonathan G. Katz  
Secretary