

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 50881 / December 20, 2004

ADMINISTRATIVE PROCEEDING
File No. 3-11760

	:	
In the Matter of	:	
	:	
American Multiplexer Corp.,	:	ORDER MAKING FINDINGS AND REVOKING
DMT Energy, Inc.,	:	REGISTRATION OF SECURITIES PURSUANT TO
JTS Corp., and	:	SECTION 12(j) OF THE SECURITIES EXCHANGE
Webvan Group, Inc.,	:	ACT OF 1934 AS TO AMERICAN MULTIPLEXER
	:	CORP.
	:	
Respondents.	:	
	:	
	:	

I.

The Securities and Exchange Commission ("Commission") deems it necessary and appropriate for the protection of investors to accept the Offer of Settlement submitted by American Multiplexer Corp. ("AMUT" or "Respondent") pursuant to Rule 240(a) of the Rules of Practice of the Commission, 17 C.F.R. § 201.240(a), for the purpose of settlement of these proceedings initiated against Respondent on December 1, 2004, pursuant to Section 12(j) of the Securities Exchange Act of 1934 ("Exchange Act").

II.

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, Respondent consents to the entry of this Order Making Findings and Revoking Registration of Securities Pursuant to Section 12(j) of the Securities Exchange Act of 1934 as to American Multiplexer Corp. ("Order"), as set forth below.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that¹:

1. AMUT (CIK No. 1040230) is a North Carolina corporation based in Sunnyvale, California. The common stock of AMUT has been registered with the Commission under Exchange Act Section 12(g) since September 17, 2000. The securities of AMUT were quoted on the Pink Sheets as of October 27, 2004 (symbol "AMUT").

2. AMUT has failed to comply with Exchange Act Section 13(a), and Rules 13a-1 and 13a-13 thereunder, because it has not filed any periodic reports with the Commission since filing its Form 10-Q for the period ending September 30, 2000.

IV.

In view of the foregoing, the Commission deems it necessary and appropriate for the protection of investors to impose the sanction specified in Respondent's Offer.

Accordingly, it is hereby ORDERED that:

The registration of each class of Respondent's securities registered pursuant to Section 12 of the Exchange Act is revoked pursuant to Section 12(j) of the Securities Exchange Act of 1934.

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

Jonathan G. Katz
Secretary

Endnote

¹ The findings herein are made pursuant to Respondent's Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.