

1. S D E (CIK No. 1110282) is a Nevada corporation based in Arvada, Colorado. At all times relevant to this proceeding, the securities of S D E have been registered with the Commission under Exchange Act Section 12(g). The securities of S D E were never publicly traded.

2. S D E 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 it filed its Form 10-QSB for the period ending November 30, 2002.

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