

# ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

Roland J. Fagen, Diane K. Fagen and Project Viking, LLC submitted an application under rule 24b-2 requesting confidential treatment for information they excluded from the Exhibit E to a Schedule 13D filed on December 3, 2010.

Based on representations by Roland J. Fagen, Diane K. Fagen and Project Viking, LLC that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time periods specified:

Exhibit E through February 23, 2011

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Michele M. Anderson  
Chief, Office of Mergers and Acquisitions