

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**

**Release No. 62253 / June 10, 2010**

**ADMINISTRATIVE PROCEEDING**

**File No. 3-13881**

**In the Matter of**

**Alyn Corp.,  
American Holding Investments, Inc.,  
American Midland Corp.,  
American Millennium Corp.,  
American Pallet Leasing, Inc.,  
American Stellar Energy, Inc.  
(n/k/a Tara Gold  
Resources Corp.), and  
Amwest Environmental Group, Inc.,  
  
Respondents.**

**ORDER MAKING FINDINGS AND  
REVOKING REGISTRATION OF  
SECURITIES PURSUANT TO SECTION 12(j)  
OF THE SECURITIES  
EXCHANGE ACT OF 1934 AS TO  
AMERICAN MIDLAND CORP.**

**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 Midland Corp. (“American Midland” 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 May 6, 2010, 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, which are admitted, 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 Midland Corp. (“Order”), as set forth below.

### **III.**

On the basis of this Order and Respondent's Offer, the Commission finds that<sup>1</sup>:

1. American Midland (CIK No. 66052) is a New York corporation located in Puntarenas, Costa Rica. At all times relevant to this proceeding, the securities of American Midland have been registered under Exchange Act Section 12(g).

2. American Midland 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 the period ended December 31, 2000.

### **IV.**

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

Accordingly, it is hereby ORDERED that:

Pursuant to Exchange Act Section 12(j), registration of each class of Respondent's securities registered pursuant to Exchange Act Section 12 be, and hereby is, revoked.

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

Elizabeth M. Murphy  
Secretary

---

<sup>1</sup>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.

### Service List

Rule 141 of the Commission's Rules of Practice provides that the Secretary, or another duly authorized officer of the Commission, shall serve a copy of the Order Making Findings and Revoking Registration of Securities Pursuant to Section 12(j) of the Securities Exchange Act of 1934 as to American Midland Corp. ("Order") on the Respondent.

The attached Order has been sent to the following parties and other persons entitled to notice:

The Honorable James T. Kelly  
Administrative Law Judge  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549-2557

Neil J. Welch, Jr., Esq.  
Division of Enforcement  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549-6010

American Midland Corp.  
c/o Mr. Irwin S. Lampert  
Vice President, Secretary & Treasurer  
43 Harbor Dr., Apt. 107  
Stamford, CT 06902-7465