

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 4745/April 11, 2017

ADMINISTRATIVE PROCEEDING
File No. 3-17859

In the Matter of

PRESTIGE FINANCIAL CORP.,
ROSS TECHNOLOGY, INC.,
SKYLYNX COMMUNICATIONS, INC.
(A/K/A PAWSPLUS, INC.,
N/K/A OPPL, INC.), and
UPOD, INC.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission instituted this proceeding on February 24, 2017, with an order instituting proceedings (OIP) pursuant to Section 12(j) of the Securities Exchange Act of 1934. I previously found that all Respondents except Upod, Inc., were served with the OIP by March 1, 2017. *Prestige Fin. Corp.*, Admin Proc. Rulings Release No. 4674, 2017 SEC LEXIS 727, at *1 (ALJ Mar. 10, 2017). On March 15, 2017, the Division of Enforcement filed a supplemental declaration of service establishing that Upod was also served with the OIP in accordance with Rule of Practice 141(a)(2)(ii), 17 C.F.R. § 201.141(a)(2)(ii), via U.S. Postal Service Priority Express on March 14, 2017. As such, Respondents' answers were due no later than March 27, 2017. *See* OIP at 3; 17 C.F.R. §§ 201.160(b), .220(b). None of the Respondents have filed answers, but, on April 7, 2017, the Division informed this office that Respondent Prestige Financial Corp. had submitted a signed offer of settlement.

I held a telephonic prehearing conference today, at which counsel for the Division appeared. No one appeared for Respondents. Division counsel confirmed that he submitted Prestige Financial's offer of settlement to the Commission for approval. He anticipates that the Commission will accept the offer, resolving this proceeding with respect to Prestige Financial. Counsel also represented that the Division has not heard from the other three Respondents.

Accordingly, I ORDER Respondents Ross Technology, Inc., Skylynx Communications, Inc. (a/k/a PawsPlus, Inc., n/k/a OPPL, Inc.), and Upod to SHOW CAUSE by April 21, 2017, why the registrations of their securities should not be revoked by default due to their failures to file answers, appear at the scheduled prehearing conference of which they were notified, or otherwise defend this proceeding. If Ross Technology, Skylynx Communications, and Upod fail to respond to this order, they will be deemed in default, the proceeding will be determined

against them, and the registration of their securities will be revoked. OIP at 3; 17 C.F.R. §§ 201.155(a)(1)-(2), .220(f), .221(f).

Brenda P. Murray
Chief Administrative Law Judge