

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Rel. No. 69034 / March 4, 2013

Admin. Proc. File No. 3-14942

In the Matter of

SEI HOLDINGS, INC. (n/k/a STONELEIGH
REALTY INVESTORS, LLLP), *et al.*

ORDER DISMISSING PROCEEDING WITH RESPECT TO SEI HOLDINGS, INC.

On July 9, 2012, the Commission instituted an administrative proceeding against SEI Holdings, Inc. (n/k/a Stoneleigh Realty Investors, LLLP) and six other registrants under § 12(j) of the Securities Exchange Act of 1934.¹ The Order Instituting Proceedings alleged that Stoneleigh violated periodic reporting requirements and sought to suspend or revoke the registration of its securities.

On September 10, 2012, the Division of Enforcement filed a motion to dismiss Stoneleigh from this proceeding because, "contrary to the allegations in the Order Instituting Proceedings, Stoneleigh has no registered class of securities under Exchange Act Section 12." The Division further states that, although Stoneleigh filed a registration statement under § 12(g) on July 8, 2005, it effectively withdrew that registration statement by letter on August 15, 2005.²

¹ 15 U.S.C. § 78l(j). All of the other respondents' registrations have been revoked as part of this proceeding. *See SEI Holdings Inc.*, Exchange Act Release No. 67642, 2012 WL 3277133, at *3 (Aug. 13, 2012).

² Stoneleigh submitted an untimely response to the Division's motion, which, in any event, does not address the issues raised in the Division's motion and provides no basis to deny it.

It is appropriate to grant the Division's motion because Stoneleigh currently does not have registered securities and because revocation or suspension of registration is the only remedy available in a proceeding instituted under Exchange Act § 12(j).³

Accordingly, it is ORDERED that this proceeding be, and it hereby is, dismissed with respect to SEI Holdings, Inc. (n/k/a Stoneleigh Realty Investors, LLLP).

By the Commission.

Elizabeth M. Murphy
Secretary

³ See, e.g., *Amstem Corp.*, Exchange Act Release No. 67104, 2012 WL 1980671 (June 4, 2012) (dismissing proceeding where respondent filed a Form 15 after proceeding was instituted and therefore no longer had a class of securities registered under § 12); *BCI Telecom Holding, Inc.*, Exchange Act Release No. 62649, 2010 WL 3043630 (Aug. 4, 2010) (dismissing proceeding where unregistered issuer had been mistakenly confused with its registered corporate affiliate).