

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**  
**June 23, 2008**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-13079**

**In the Matter of**

**Benguet Corp.,  
Clean Systems Technology Group, Ltd.,  
Lumenon Innovative Lightwave  
Technology, Inc.,  
Symbiat, Inc.,  
Uniroyal Technology Corp., and  
Value Holdings, Inc.  
(n/k/a Galea Life Sciences, Inc.),**

**Respondents.**

**ORDER INSTITUTING  
PROCEEDINGS AND NOTICE OF  
HEARING PURSUANT TO SECTION  
12(j) OF THE SECURITIES  
EXCHANGE ACT OF 1934**

**I.**

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors that public administrative proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”) against Respondents Benguet Corp., Clean Systems Technology Group, Ltd., Lumenon Innovative Lightwave Technology, Inc., Symbiat, Inc., Uniroyal Technology Corp., and Value Holdings, Inc. (n/k/a Galea Life Sciences, Inc.).

**II.**

After an investigation, the Division of Enforcement alleges that:

**A. RESPONDENTS**

1. Benguet Corp. (“BENGF<sup>1</sup>”) (CIK No. 11290) is a Philippines corporation located in Makati City, Philippines with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). BENGF is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 20-F for the period ended December 31, 2002, which reported a net loss of Philippine Pesos (PHP) 301,000,000 (\$5,638,288 based on the exchange rate on December 31, 2002) for the prior year. As of June 17, 2008, the common stock of

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<sup>1</sup>The short form of each issuer’s name is also its stock symbol.

BENGF was quoted on the Pink Sheets, had nineteen market makers, was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3), and had an average daily trading volume of 49,197 shares for the six months ended March 7, 2008.

2. Clean Systems Technology Group, Ltd. (“CSTM”) (CIK No. 764587) is a New York corporation located in Kiryat Gat, Israel with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). CSTM is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended September 30, 2004. As of June 17, 2008, the common stock of CSTM was quoted on the Pink Sheets, had twelve market makers, was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3), and had an average daily trading volume of 19,387 shares for the six months ended March 7, 2008.

3. Lumenon Innovative Lightwave Technology, Inc. (“LUMMQ”) (CIK No. 1098432) is a Delaware corporation located in St-Laurent, Quebec, Canada, with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). LUMMQ is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended December 31, 2002, which reported a net loss of C\$9,822,000 for the prior six months. On February 9, 2003, LUMMQ filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Delaware. The case was closed on April 25, 2003. As of June 17, 2008, the common stock of LUMMQ was traded on the over-the-counter markets.

4. Symbiat, Inc. (“SYBA”) (CIK No. 819479) is a void Delaware corporation located in Norcross, Georgia with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). SYBA is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended December 31, 2002, which reported a net loss of \$11,065,000 for the prior nine months. On March 29, 2004, SYBA filed a Chapter 7 petition in the U.S. Bankruptcy Court for the Northern District of Georgia which was still pending as of June 17, 2008. As of June 17, 2008, the common stock of SYBA was quoted on the Pink Sheets, had six market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3). The common stock of SYBA had an average daily trading volume of 14,669 shares for the six months ended March 7, 2008.

5. Uniroyal Technology Corp. (“UTCIQ”) (CIK No. 890096) is a forfeited Delaware corporation located in Tampa, Florida with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). UTCIQ is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-K for the period ended September 29, 2002, which was materially deficient because it failed to include financial statements, as required by the Exchange Act and Commission rules. The Form 10-Q filed for the period ended June 30, 2002 reported a net loss of \$47,042,000 for the prior nine months. On August 25, 2002, UTCIQ filed a Chapter 7 petition in the U.S. Bankruptcy Court for the District of Delaware. The case was converted to a Chapter 11 proceeding and was still pending as of June 17, 2008. As of June 17, 2008, the common stock of UTCIQ was quoted on the

Pink Sheets and had one market maker. The common stock of UTCIQ had an average daily trading volume of 150 shares for the six months ended March 7, 2008.

6. Value Holdings, Inc. (n/k/a Galea Life Sciences, Inc.) (“GLSN”) (CIK No. 804191) is a Florida corporation located in Miami, Florida with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). GLSN is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended July 31, 2001, which reported a net loss of \$5,520,002 for the prior nine months. The audit report accompanying GLSN’s Form 10-K for the period ended October 31, 2000 contained a “going concern” paragraph based on the company’s default on the terms of a credit facility. During August 2007, GLSN changed its name to Galea Life Sciences, Inc. with the State of Florida and in the Pink Sheets, but did not report that change to the Commission as required by Commission rules. As of June 17, 2008, the common stock of GLSN was quoted on the Pink Sheets, had seven market makers, was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3), and had an average daily trading volume of 19,155 shares for the six months ended March 7, 2008.

#### B. DELINQUENT PERIODIC FILINGS

7. All of the respondents are delinquent in their periodic filings with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1), have repeatedly failed to meet their obligations to file timely periodic reports, and failed to heed delinquency letters sent to them by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a valid address on file with the Commission as required by Commission rules, did not receive such letters.

8. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, Rule 13a-1 requires issuers to file annual reports, and Rule 13a-13 requires domestic issuers to file quarterly reports. Rule 13a-16 requires foreign private issuers to furnish quarterly and other reports to the Commission under cover of Form 6-K if they make or are required to make the information public under the laws of the jurisdiction of their domicile or in which they are incorporated or organized; if they file or are required to file information with a stock exchange on which their securities are traded and the information was made public by the exchange; or if they distribute or are required to distribute information to their security holders.

9. As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 or 13a-16 thereunder.

### III.

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

A. Whether the allegations contained in Section II are true and, in connection therewith, to afford the Respondents an opportunity to establish any defenses to such allegations; and,

B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or revoke, the registration of each class of securities of the Respondents identified in Section II registered pursuant to Section 12 of the Exchange Act.

### IV.

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS HEREBY FURTHER ORDERED that Respondents shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220(b) of the Commission's Rules of Practice [17 C.F.R. § 201.220(b)].

If Respondents fail to file the directed Answers, or fail to appear at a hearing after being duly notified, the Respondents may be deemed in default and the proceedings may be determined against them upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f), and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f), and 201.310].

This Order shall be served forthwith upon Respondents personally or by certified, registered, or Express Mail, or by other means permitted by the Commission Rules of Practice.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.360(a)(2)].

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to

notice. Since this proceeding is not “rule making” within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Florence E. Harmon  
Secretary

Attachment

**Appendix 1**  
**Chart of Delinquent Filings**  
*In the Matter of Benguet Corp., et al.*

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b><i>Benguet Corp.</i></b>					
	<i>20-F</i>	12/31/03	06/30/04	Not filed	48
	<i>20-F</i>	12/31/04	06/30/05	Not filed	36
	<i>20-F</i>	12/31/05	06/30/06	Not filed	24
	<i>20-F</i>	12/31/06	07/02/07	Not filed	11
<b>Total Filings Delinquent</b>	<b>4</b>				
<b><i>Clean Systems Technology Group Ltd.</i></b>					
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	39
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	37
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	34
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	31
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	27
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	25
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	22
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	19
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	14
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	13
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	10
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	7
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	3
	<i>10-Q*</i>	03/31/08	05/15/08	Not filed	1
<b>Total Filings Delinquent</b>	<b>14</b>				
<b><i>Lumenon Innovative Lightwave Technology, Inc.</i></b>					
	<i>10-Q</i>	03/31/03	5/15/03	Not filed	61
	<i>10-K</i>	06/30/03	9/29/03	Not filed	57
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	55
	<i>10-Q</i>	12/31/03	2/17/04	Not filed	52
	<i>10-Q</i>	03/31/04	5/17/04	Not filed	49
	<i>10-K</i>	06/30/04	9/28/04	Not filed	45
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	43

\*Regulation S-B and its accompanying forms, including Forms 10-QSB and 10-KSB, are in the process of being removed from the federal securities laws. See Release No. 34-56994 (Dec. 19, 2007). The removal is taking effect over a transition period that will conclude on March 15, 2009, so by that date, all reporting companies that previously filed their periodic reports on Forms 10-QSB and 10-KSB will be required to use Forms 10-Q and 10-K instead. Forms 10-QSB and 10-KSB will no longer be available, though issuers that meet the definition of a "smaller reporting company" (generally, a company that has less than \$75 million in public equity float as of the end of its most recently completed second fiscal quarter) will have the option of using new, scaled disclosure requirements that Regulation S-K now includes.

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Lumenon Innovative Lightwave Technology, Inc.</b> (continued)	10-Q	12/31/04	2/14/05	Not filed	40
	10-Q	03/31/05	5/16/05	Not filed	37
	10-K	06/30/05	9/28/05	Not filed	33
	10-Q	09/30/05	11/14/05	Not filed	31
	10-Q	12/31/05	2/14/06	Not filed	28
	10-Q	03/31/06	5/15/06	Not filed	25
	10-K	06/30/06	9/28/06	Not filed	21
	10-Q	09/30/06	11/14/06	Not filed	19
	10-Q	12/31/06	2/14/07	Not filed	16
	10-Q	03/31/07	5/15/07	Not filed	13
	10-K	06/30/07	9/28/07	Not filed	9
	10-Q	09/30/07	11/14/07	Not filed	7
	10-Q	12/31/07	2/14/08	Not filed	4
	10-Q	03/31/08	05/15/08	Not filed	1

**Total Filings Delinquent 21**

**Symbiat, Inc.**

10-KSB	03/31/03	06/30/03	Not filed	60
10-QSB	06/30/03	08/14/03	Not filed	58
10-QSB	09/30/03	11/14/03	Not filed	55
10-QSB	12/31/03	02/17/04	Not filed	52
10-KSB	03/31/04	06/29/04	Not filed	48
10-QSB	06/30/04	08/16/04	Not filed	46
10-QSB	09/30/04	11/15/04	Not filed	43
10-QSB	12/31/04	02/14/05	Not filed	40
10-KSB	03/31/05	06/29/05	Not filed	36
10-QSB	06/30/05	08/15/05	Not filed	34
10-QSB	09/30/05	11/14/05	Not filed	31
10-QSB	12/31/05	02/14/06	Not filed	28
10-KSB	03/31/06	06/29/06	Not filed	24
10-QSB	06/30/06	08/14/06	Not filed	22
10-QSB	09/30/06	11/14/06	Not filed	19
10-QSB	12/31/06	02/14/07	Not filed	16
10-KSB	03/31/07	06/29/07	Not filed	12
10-QSB	06/30/07	08/14/07	Not filed	10
10-QSB	09/30/07	11/14/07	Not filed	7
10-QSB	12/31/07	02/14/08	Not filed	4
10-Q*				

**Total Filings Delinquent 21**

**Uniroyal Technology Corp.**

10-K	09/29/02	12/30/02	Filed without audited financial statements	66
10-Q	12/29/02	02/12/03	Not filed	64
10-Q	03/30/03	05/14/03	Not filed	61

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Uniroyal Technology Corp.</b> (continued)	10-Q	06/29/03	08/13/03	Not filed	58
	10-K	09/28/03	12/29/03	Not filed	54
	10-Q	12/28/03	02/11/04	Not filed	52
	10-Q	03/28/04	05/12/04	Not filed	49
	10-Q	06/27/04	08/11/04	Not filed	46
	10-K	09/26/04	12/27/04	Not filed	42
	10-Q	12/26/04	02/09/05	Not filed	40
	10-Q	03/27/05	05/11/05	Not filed	37
	10-Q	06/26/05	08/10/05	Not filed	34
	10-K	09/25/05	12/26/05	Not filed	30
	10-Q	01/01/06	02/15/06	Not filed	28
	10-Q	04/02/06	05/17/06	Not filed	25
	10-Q	07/02/06	08/16/06	Not filed	22
	10-K	10/01/06	01/02/07	Not filed	17
	10-Q	12/31/06	02/14/07	Not filed	16
	10-Q	04/01/07	05/16/07	Not filed	13
	10-Q	07/01/07	08/15/07	Not filed	10
	10-K	09/30/07	12/31/07	Not filed	6
	10-Q	12/30/07	02/13/08	Not filed	4
	10-Q	03/30/08	05/14/08	Not filed	1

**Total Filings Delinquent 23**

**Value Holdings, Inc. (n/k/a  
Galea Life Sciences, Inc.)**

10-K	10/31/01	01/29/02	Not filed	77
10-Q	01/31/02	03/18/02	Not filed	75
10-Q	04/30/02	06/14/02	Not filed	72
10-Q	07/31/02	09/16/02	Not filed	69
10-K	10/31/02	01/29/03	Not filed	65
10-Q	01/31/03	03/17/03	Not filed	63
10-Q	04/30/03	06/16/03	Not filed	60
10-Q	07/31/03	09/15/03	Not filed	57
10-K	10/31/03	01/29/04	Not filed	53
10-Q	01/31/04	03/16/04	Not filed	51
10-Q	04/30/04	06/14/04	Not filed	48
10-Q	07/31/04	09/14/04	Not filed	45
10-K	10/31/04	01/31/05	Not filed	41
10-Q	01/31/05	03/17/05	Not filed	39
10-Q	04/30/05	06/14/05	Not filed	36
10-Q	07/31/05	09/14/05	Not filed	33
10-K	10/31/05	01/30/06	Not filed	29
10-Q	01/31/06	03/17/06	Not filed	27

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Value Holdings, Inc. (n/k/a Galea Life Sciences, Inc.)</b> <i>(continued)</i>	<i>10-Q</i>	04/30/06	06/14/06	Not filed	24
	<i>10-Q</i>	07/31/06	09/14/06	Not filed	21
	<i>10-K</i>	10/31/06	01/29/07	Not filed	17
	<i>10-Q</i>	01/31/07	03/19/07	Not filed	15
	<i>10-Q</i>	04/30/07	06/14/07	Not filed	12
	<i>10-Q</i>	07/31/07	09/14/07	Not filed	9
	<i>10-K</i>	10/31/07	01/29/08	Not filed	5
	<i>10-Q</i>	01/31/08	03/17/08	Not filed	3
	<i>10-Q</i>	04/30/08	06/14/08	Not filed	0
	<b>Total Filings Delinquent</b>	<b>27</b>			