

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2913/July 8, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16654

In the Matter of

ACCRES HOLDING, INC.,
FIRSTBANK FINANCIAL SERVICES, INC.,
MICROSMART DEVICES, INC.,
POLYMEDIX, INC.,
REGENOCELL THERAPEUTICS, INC., and
THE SAGEMARK COMPANIES LTD.

ORDER POSTPONING HEARING
AND SCHEDULING PREHEARING
CONFERENCE

On June 26, 2015, the Securities and Exchange Commission (Commission) issued an Order Instituting Proceedings (OIP) pursuant to Section 12(j) of the Securities Exchange Act of 1934, alleging that Respondents have securities registered with the Commission and are delinquent in their periodic filings. The Division of Enforcement has filed a declaration, establishing that Respondents were served with the OIP by June 29, 2015. *See* 17 C.F.R. § 201.141(a)(2)(ii). Respondents' Answers are due by July 13, 2015. *See* OIP at 3; 17 C.F.R. §§ 201.160(b), .220(b).

I POSTPONE the hearing currently scheduled for July 15, 2015, and ORDER a telephonic prehearing conference on July 22, 2015, at 11:00 a.m. EDT. I will default any Respondent that does not file an Answer, participate in the prehearing conference, or otherwise defend the proceeding. OIP at 3-4; 17 C.F.R. §§ 201.155(a), .220(f), .221(f).

Brenda P. Murray
Chief Administrative Law Judge