

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3357/November 30, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16947

In the Matter of

INELCO CORP., and
TELEPHONE CORP.

ORDER TO SHOW CAUSE

On November 6, 2015, the Securities and Exchange 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. On November 24, I postponed the hearing in this matter and scheduled a prehearing conference for December 14, 2015. *Inelco Corp.*, Admin. Proc. Rulings Release No. 3347, 2015 SEC LEXIS 4843.

Respondents were served with the OIP by November 13, and their Answers were due by November 27, 2015. *Id.* To date, no Respondent has filed an Answer.

Accordingly, I ORDER that by December 10, 2015, Respondents shall SHOW CAUSE why the registrations of their securities should not be revoked by default due to their failure to file Answers or otherwise defend this proceeding. *See* 17 C.F.R. §§ 201.155(a)(2), .220(f). Any Respondent that fails to respond to this Order will be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. OIP at 3; 17 C.F.R. §§ 201.155(a), .220(f).

James E. Grimes
Administrative Law Judge