

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

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 4100/August 29, 2016

ADMINISTRATIVE PROCEEDING

File No. 3-17366

In the Matter of

CAPITOL CITY BANCSHARES, INC.,
CHANG-ON INTERNATIONAL, INC.,
COMPUTER GRAPHICS INTERNATIONAL INC.,
JOHN D. OIL AND GAS COMPANY
LEGAL LIFE PLANS, INC.,
POWDER RIVER COAL CORP.

ORDER TO SHOW
CAUSE AS TO THREE
RESPONDENTS

On August 9, 2016, 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, failed to timely report the termination of the auditor-client relationship, and are delinquent in their periodic filings.

On August 25, 2016, the Division of Enforcement filed a declaration of service establishing that Respondents Capitol City Bancshares, Inc., John D. Oil and Gas Company, Legal Life Plans, Inc., and Powder River Coal Corp. were served with the OIP by August 11, 2016, in accordance with Rule of Practice 141(a)(2)(ii), 17 C.F.R. § 201.141(a)(2)(ii).¹ These Respondents' answers were due by August 24, 2016. *See* OIP at 3; 17 C.F.R. § 201.160(b), .220(b). On August 24, 2016, John D. Oil and Gas, through its bankruptcy trustee, submitted an answer. To date, Capitol City, Legal Life Plans, and Powder River Coal have not filed answers.

Accordingly, Respondents Capitol City Bancshares, Inc., Legal Life Plans, Inc., and Powder River Coal Corp. are ORDERED to SHOW CAUSE by September 8, 2016, why the registrations of their securities should not be revoked by default due to their failures to file answers or otherwise defend the proceeding. If these Respondents fail to respond to this

¹ The Division is attempting to serve Respondents Chang-On International, Inc., and Computer Graphics International Inc. through the Hague Convention on the Service Abroad of Judicial and Extrajudicial Documents in Civil or Commercial Matters.

order, they will be deemed in default and the registrations of their securities will be revoked. OIP at 4; 17 C.F.R. §§ 201.155(a)(2), .220(f).

Jason S. Patil
Administrative Law Judge