

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

July 9, 2020

In the Matter of

**Trans-Pacific Aerospace Company, Inc. and
Vertical Computer Systems, Inc.,**

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission (“Commission”) that there is a lack of current and accurate information concerning the securities of Trans-Pacific Aerospace Company, Inc. (“TPAC¹”) (CIK No. 1422295), an administratively dissolved Wyoming corporation located in San Marino, California with a class of securities registered with the Commission pursuant to Securities Exchange Act of 1934 (“Exchange Act”) Section 12(g) because it 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, 2017. On May 30, 2019, the Commission’s Division of Corporation Finance (“Corporation Finance”) sent a delinquency letter to TPAC requesting compliance with its periodic filing requirements, which was delivered. As of July 7, 2020, the common stock of TPAC was quoted on OTC Link operated by OTC Markets Group Inc. (formerly “Pink Sheets”) (“OTC Link”), had five market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

It appears to the Commission that there is a lack of current and accurate information concerning the securities of Vertical Computer Systems, Inc. (“VCSY”) (CIK No. 1099509), a void Delaware corporation located in Richardson, Texas with a class of securities registered with

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

the Commission pursuant to Exchange Act Section 12(g) because it 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 September 30, 2018. On December 30, 2019, Corporation Finance sent a delinquency letter to VCSY requesting compliance with its periodic filing requirements, which was delivered. As of July 7, 2020, the common stock of VCSY was quoted on OTC Link, had six market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed companies. Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed companies is suspended for the period from 9:30 a.m. EDT on July 10, 2020, through 11:59 p.m. EDT on July 23, 2020.

By the Commission.

Vanessa A. Countryman
Secretary