

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

January 17, 2007

IN THE MATTER OF	:	
FOREST RESOURCES MANAGEMENT	:	
CORP.	:	ORDER OF SUSPENSION
	:	OF TRADING
File No. 500-1	:	

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Forest Resources Management Corp. (“Forest”) because of questions raised regarding the accuracy and adequacy of publicly disseminated information concerning, among other things, Forest’s assets and Forest’s announced contracts and agreements.

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 company.

Therefore, it is ORDERED, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the above-listed company is suspended for the period from 9:30 a.m. EST, January 17, 2007, through 11:59 p.m. EST, on January 30, 2007.

By the Commission.

Nancy M. Morris
Secretary