

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 75821 / September 2, 2015**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-16778**

**In the Matter of**

**High Point Transport, Inc.,  
Kohler Capital III, Corporation,  
Mega Group, Inc.,  
Merci, Inc.,  
Our Glass, Inc., and  
Synthetic Industries, LP**

**Respondents.**

**ORDER INSTITUTING  
ADMINISTRATIVE  
PROCEEDINGS AND NOTICE OF  
HEARING PURSUANT TO  
SECTION 12(j) OF THE  
SECURITIES EXCHANGE ACT  
OF 1934**

**I.**

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors that public administrative proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”) against the Respondents named in the caption.

**II.**

After an investigation, the Division of Enforcement alleges that:

**A. RESPONDENTS<sup>1</sup>**

1. High Point Transport, Inc. (“High Point”) (CIK No. 1409154) is a dissolved Florida corporation located in Myakka City, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended September 30, 2007, which reported a net loss of \$218,432 for the prior nine months. As of September 1, 2015, the common stock of High Point was not publicly quoted or traded.

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<sup>1</sup>In cases where the short form of the issuer’s name is in all capital letters, the short form is also its stock symbol.

2. Kohler Capital III, Corporation (“Kohler”) (CIK No. 1231074) is a dissolved Florida corporation located in Sheboygan, Wisconsin with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). 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 March 31, 2011, which reported a net loss of \$6,450 for the prior nine months. As of September 1, 2015, the common stock of Kohler was not publicly quoted or traded.

3. Mega Group, Inc. (“MGINQ”) (CIK No. 828942) is a dissolved New York corporation located in Washington, DC with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). MGINQ is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended September 30, 2007, which reported a net loss of \$456,221 for the prior nine months. As of September 1, 2015, the common stock of MGINQ was not publicly quoted or traded.

4. Merci, Inc. (“Merci”) (CIK No. 1112551) is a void Delaware corporation located in Naples, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). 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 March 31, 2012, which reported a net loss of \$1,839 for the prior three months. As of September 1, 2015, the common stock of Merci was not publicly quoted or traded.

5. Our Glass, Inc. (“Our Glass”) (CIK No. 1302365) is a revoked Nevada corporation located in Naples, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). 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 March 31, 2012, which reported a net loss of \$1,835 for the prior three months. As of September 1, 2015, the common stock of Our Glass was not publicly quoted or traded.

6. Synthetic Industries, LP (“Synthetic”) (CIK No. 901175) is a cancelled and voided Delaware corporation located in Chickamauga, Georgia with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-K for the period ended September 30, 1999. As of September 1, 2015, the units of limited partnership interest of Synthetic was not publicly quoted or traded.

## B. DELINQUENT PERIODIC FILINGS

7. As discussed in more detail above, all of the Respondents are delinquent in their periodic filings with the Commission, have repeatedly failed to meet their obligations to file timely periodic reports, and failed to heed delinquency letters sent to them by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a valid address on file with the Commission as required by Commission rules, did not receive such letters.

8. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section

12(g). Specifically, Rule 13a-1 requires issuers to file annual reports, and Rule 13a-13 requires domestic issuers to file quarterly reports.

9. As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and/or 13a-13 thereunder.

### **III.**

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

A. Whether the allegations contained in Section II hereof are true and, in connection therewith, to afford the Respondents an opportunity to establish any defenses to such allegations; and,

B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or revoke the registration of each class of securities registered pursuant to Section 12 of the Exchange Act of the Respondents identified in Section II hereof, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate names of any Respondents.

### **IV.**

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS HEREBY FURTHER ORDERED that Respondents shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220(b) of the Commission's Rules of Practice [17 C.F.R. § 201.220(b)].

If Respondents fail to file the directed Answers, or fail to appear at a hearing after being duly notified, the Respondents, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate names of any Respondents, may be deemed in default and the proceedings may be determined against it upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f), and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f), and 201.310].

This Order shall be served forthwith upon Respondents personally or by certified, registered, or Express Mail, or by other means permitted by the Commission Rules of Practice.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.360(a)(2)].

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not “rule making” within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Brent J. Fields  
Secretary