

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**  
**January 28, 2005**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-11805**

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<b>In the Matter of</b>	:	
	:	<b>ORDER INSTITUTING PUBLIC PROCEEDINGS</b>
<b>MORGAN COOPER, INC.,</b>	:	<b>PURSUANT TO SECTION 12(j) OF THE</b>
	:	<b>SECURITIES EXCHANGE ACT OF 1934</b>
	:	
<b>Respondent.</b>	:	
	:	

**I.**

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors that proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”), against Morgan Cooper, Inc. (or “Morgan Cooper” or “Respondent”).

**II.**

The Commission’s public official files disclose that:

Morgan Cooper is a Delaware corporation with common stock registered with the Commission pursuant to Section 12(g) of the Exchange Act. The shares were originally registered with the Commission in September 1996 under the name Goung Hei Investment Co., Ltd. In January 2000, the company changed its name to Morgan Cooper, Inc.

**III.**

After an investigation, the Division of Enforcement alleges that:

A. Morgan Cooper is delinquent in its filings, having failed to file any quarterly reports with the Commission since November 30, 2000, when it filed its Form 10-QSB for the quarter ended September 30, 2000. Morgan Cooper, Inc. has not filed any annual reports with the Commission since April 19, 2000, when it filed its Form 10-KSB for the year ended December 31, 1999.

B. Morgan Cooper made its last filing with the Commission on Form 8-K on June 22, 2001. This Form 8-K disclosed that the company's independent auditors had resigned and that new management had taken over.

C. The common stock of Morgan Cooper (ticker "MCII") traded on the Over-the-Counter Bulletin Board until May 24, 2001, when it was delisted. MCII currently trades on the pink sheets. For the six months ended December 31, 2004, MCII had an average daily trading volume of 97 shares. The last reported trade occurred on December 31, 2004, when 100 shares traded at \$0.00013 per share.

D. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers with classes of securities registered pursuant to Section 12 of Exchange Act 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 (Forms 10-K or 10-KSB) and Rule 13a-13 requires issuers to file quarterly reports (Forms 10-Q or 10-QSB).

E. As a result of the foregoing, Morgan Cooper has failed to comply with Section 13(a) of the Exchange Act and Rules 13a-1 and 13a-13 thereunder.

#### IV.

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 proceedings be instituted pursuant to Section 12(j) of the Exchange Act to determine:

- A. whether the allegations contained in Sections III of this Order are true, and to afford Morgan Cooper an opportunity to establish defenses to such allegations; and
- B. whether it is necessary and appropriate for the protection of investors to suspend or revoke the registration of each class of securities of Morgan Cooper registered pursuant to Section 12 of the Exchange Act.

#### V.

IT IS HEREBY ORDERED that a public hearing, for the purpose of taking evidence on the questions raised above, shall be convened at a place and time 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 Morgan Cooper shall file an Answer to the allegations contained in this Order within twenty days after service of this order, as provided by Rule 220 of the Commission's Rules of Practice [17 C.F.R. § 201.220].

If Morgan Cooper fails to file an Answer or fails to appear at a hearing after being duly notified, it 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 upon Morgan Cooper in accordance with Rule 141 of the Commission's Rules of Practice [17 C.F.R. § 201.141].

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 on this matter, except as witness or counsel in the 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.

IT IS HEREBY 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.

By the Commission.

Jonathan G. Katz  
Secretary