

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**  
**April 21, 2009**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-13452**

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<b>In the Matter of</b>	:	
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<b>Act Manufacturing, Inc.,</b>	:	<b>ORDER INSTITUTING</b>
<b>Aerovox, Inc. (n/k/a New Bedford</b>	:	<b>ADMINISTRATIVE</b>
<b>Capacitor, Inc.),</b>	:	<b>PROCEEDINGS AND NOTICE</b>
<b>Agility Capital, Inc.,</b>	:	<b>OF HEARING PURSUANT TO</b>
<b>Air Water International Corp.</b>	:	<b>SECTION 12(j) OF THE</b>
<b>(f/k/a Universal Communications,</b>	:	<b>SECURITIES EXCHANGE ACT</b>
<b>Systems, Inc.),</b>	:	<b>OF 1934</b>
<b>Allegiant Physician Services, Inc., and</b>	:	
<b>Alpha Microsystems, Inc. (n/k/a</b>	:	
<b>NQL, Inc.),</b>	:	
	:	
	:	
<b>Respondents.</b>	:	
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**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 Respondents Act Manufacturing, Inc., Aerovox, Inc. (n/k/a New Bedford Capacitor, Inc.), Agility Capital, Inc., Air Water International Corp. (f/k/a Universal Communications Systems, Inc.), Allegiant Physician Services, Inc., and Alpha Microsystems, Inc. (n/k/a NQL, Inc.).

**II.**

After an investigation, the Division of Enforcement alleges that:

**A. RESPONDENTS**

1. Act Manufacturing, Inc. (CIK No. 937971) is a dissolved Massachusetts corporation located in Hudson, Massachusetts with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Act Manufacturing 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, 2001, which reported a net loss of over \$27 million for the prior nine months. On December 21, 2001, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of

Massachusetts, its reorganization plan was confirmed by the court on August 13, 2003, and the case was terminated on May 1, 2006. As of April 17, 2009, the company's stock (symbol "AMNUQ") was quoted on the Pink Sheets of the Pink OTC Markets, Inc. ("Pink Sheets"), had seven market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

2. Aerovox, Inc. (n/k/a New Bedford Capacitor, Inc.) (CIK No. 856164) is a forfeited Delaware corporation located in New Bedford, Massachusetts with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Aerovox 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, 2001. On June 6, 2001, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Massachusetts, which terminated on February 23, 2006. As of April 17, 2009, the company's stock (symbol "ARVXQ") was quoted on the Pink Sheets, had five market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

3. Agility Capital, Inc. (CIK No. 1014747) is a Texas corporation located in Austin, Texas with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Agility 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 June 30, 2002, which reported a net loss of over \$1.7 million for the prior nine months. As of April 17, 2009, the company's stock (symbol "AGTY") was quoted on the Pink Sheets, had four market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3). Agility also has preferred stock.

4. Air Water International Corp. (f/k/a Universal Communications Systems, Inc.) (CIK No. 1098207) is a Nevada corporation located in Miami Beach, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Air Water is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB/A for the period ended June 30, 2006, which reported a net loss of \$226,193 million for the prior nine months. As of April 17, 2009, the company's stock (symbol "AWTI") was quoted on the Pink Sheets, had thirteen market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

5. Allegiant Physician Services, Inc. (CIK No. 883168) is an inactive Delaware corporation located in Atlanta, Georgia with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Allegiant 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 June 30, 1996, which reported a net loss of over \$5.2 million for the prior six months. As of April 17, 2009, the company's common stock (symbol "ALPS") was traded on the over-the-counter markets, had four market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

6. Alpha Microsystems (CIK No. 352869) (n/k/a NQL, Inc.) (CIK No. 1122965) is a dissolved Delaware corporation located in New York, New York with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g).

Alpha Microsystems 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, 2001, which reported a net loss of over \$7.1 million for the prior nine months. On February 15, 2002, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of New Jersey. Its liquidation plan was approved on November 25, 2003. As of April 17, 2009, the company's common stock (symbol "NQLIQ") was quoted on the Pink Sheets, had five market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

## B. DELINQUENT PERIODIC FILINGS

7. As discussed in more detail above, all of the Respondents are delinquent in their periodic filings with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1), 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 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 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 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 of the Respondents identified in Section II registered pursuant to Section 12 of the Exchange Act.

## 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 may be deemed in default and the proceedings may be determined against them 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 of verifiable delivery.

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.

Elizabeth M. Murphy  
Secretary

Attachment

**Appendix 1**

**Chart of Delinquent Filings  
In the Matter of Act Manufacturing, Inc., et al.**

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b><i>Act Manufacturing, Inc.</i></b>					
	<i>10-K</i>	12/31/01	04/01/02	Not filed	84
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	83
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	80
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	77
	<i>10-K</i>	12/31/02	03/31/03	Not filed	73
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	71
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	68
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	65
	<i>10-K</i>	12/31/03	03/30/04	Not filed	61
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	59
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	56
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	53
	<i>10-K</i>	12/31/04	03/31/05	Not filed	49
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	47
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	44
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	41
	<i>10-K</i>	12/31/05	03/31/06	Not filed	37
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	35
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	32
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	29
	<i>10-K</i>	12/31/06	04/02/07	Not filed	24
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	23
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	20
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	17
	<i>10-K</i>	12/31/07	03/31/08	Not filed	13
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	11
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	8
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	5
	<i>10-K</i>	12/31/08	03/31/09	Not filed	1
<b>Total Filings Delinquent</b>	<b>29</b>				

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Aerovox, Inc. (n/k/a New Bedford Capacitor, Inc.)</b>	<i>10-Q</i>	06/30/01	08/14/01	Not filed	92
	<i>10-Q</i>	10/06/01	11/20/01	Not filed	89
	<i>10-K</i>	01/05/02	04/05/02	Not filed	84
	<i>10-Q</i>	04/06/02	05/21/02	Not filed	83
	<i>10-Q</i>	07/06/02	08/20/02	Not filed	80
	<i>10-Q</i>	10/05/02	11/19/02	Not filed	77
	<i>10-K</i>	01/04/03	04/04/03	Not filed	72
	<i>10-Q</i>	04/05/03	05/20/03	Not filed	71
	<i>10-Q</i>	04/05/03	05/20/03	Not filed	71
	<i>10-Q</i>	10/04/03	11/18/03	Not filed	65
	<i>10-K</i>	01/03/04	04/02/04	Not filed	60
	<i>10-Q</i>	04/03/04	05/18/04	Not filed	59
	<i>10-Q</i>	07/03/04	08/17/04	Not filed	56
	<i>10-Q</i>	10/02/04	11/16/04	Not filed	53
	<i>10-K</i>	01/01/05	04/01/05	Not filed	48
	<i>10-Q</i>	04/02/05	05/17/05	Not filed	47
	<i>10-Q</i>	07/02/05	08/16/05	Not filed	44
	<i>10-Q</i>	10/01/05	11/15/05	Not filed	41
	<i>10-K</i>	12/31/05	03/31/06	Not filed	37
	<i>10-Q</i>	04/01/06	05/16/06	Not filed	35
	<i>10-Q</i>	07/01/06	08/15/06	Not filed	32
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	29
	<i>10-K</i>	01/06/07	04/06/07	Not filed	24
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	23
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	20
	<i>10-Q</i>	10/06/07	11/20/07	Not filed	17
	<i>10-K</i>	01/05/08	04/04/08	Not filed	12
	<i>10-Q</i>	04/05/08	05/20/08	Not filed	11
	<i>10-Q</i>	07/05/08	08/19/08	Not filed	8
	<i>10-Q</i>	10/04/08	11/18/08	Not filed	5
	<i>10-K</i>	01/05/09	04/06/09	Not filed	0

Total Filings Delinquent **31**

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Agility Capital, Inc.</b>					
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	77
	<i>10-K</i>	12/31/02	03/31/03	Not filed	73
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	71
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	68
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	65
	<i>10-K</i>	12/31/03	03/30/04	Not filed	61
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	59
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	56
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	53
	<i>10-K</i>	12/31/04	03/31/05	Not filed	49
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	47
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	44
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	41
	<i>10-K</i>	12/31/05	03/31/06	Not filed	37
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	35
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	32
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	29
	<i>10-K</i>	12/31/06	04/02/07	Not filed	24
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	23
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	20
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	17
	<i>10-K</i>	12/31/07	03/31/08	Not filed	13
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	11
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	23
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	20
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	5
	<i>10-K</i>	12/31/08	03/31/09	Not filed	1
Total Filings Delinquent	<b>27</b>				
<b>Air Water International Corp. (f/k/a Universal Communications Systems, Inc.)</b>					
	<i>10-KSB</i>	09/30/06	12/29/06	Not filed	28
	<i>10-QSB</i>	12/31/06	02/14/07	Not filed	26
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	23
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	20

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Air Water International Corp. (f/k/a Universal Communications Systems, Inc.)</b>					
	<i>10-KSB</i>	09/30/07	12/29/07	Not filed	16
	<i>10-QSB</i>	12/31/07	02/14/08	Not filed	14
	<i>10-Q*</i>	03/31/08	05/15/08	Not filed	11
	<i>10-Q*</i>	06/30/08	08/14/08	Not filed	8
	<i>10-K*</i>	09/30/08	12/29/08	Not filed	4
	<i>10-Q*</i>	12/31/08	02/17/09	Not filed	2
Total Filings Delinquent	<b>10</b>				
<b>Allegiant Physician Services, Inc.</b>					
	<i>10-Q</i>	09/30/96	11/14/96	Not filed	149
	<i>10-Q</i>	09/30/96	11/14/96	Not filed	149
	<i>10-K</i>	12/31/96	03/31/97	Not filed	145
	<i>10-Q</i>	03/31/97	05/15/97	Not filed	143
	<i>10-Q</i>	06/30/97	08/14/97	Not filed	140
	<i>10-Q</i>	09/30/97	11/14/97	Not filed	137
	<i>10-K</i>	12/31/97	03/31/98	Not filed	133
	<i>10-Q</i>	03/31/98	05/15/98	Not filed	131
	<i>10-Q</i>	06/30/98	08/14/98	Not filed	128
	<i>10-Q</i>	09/30/98	11/16/98	Not filed	125
	<i>10-K</i>	12/31/98	03/31/99	Not filed	121
	<i>10-Q</i>	03/31/99	05/17/99	Not filed	119
	<i>10-Q</i>	06/30/99	08/16/99	Not filed	116
	<i>10-Q</i>	09/30/99	11/15/99	Not filed	113
	<i>10-K</i>	12/31/99	03/30/00	Not filed	109
	<i>10-Q</i>	03/31/00	05/15/00	Not filed	107
	<i>10-Q</i>	06/30/00	08/14/00	Not filed	104
	<i>10-Q</i>	09/30/00	11/14/00	Not filed	101
	<i>10-K</i>	12/31/00	04/02/01	Not filed	96
	<i>10-Q</i>	03/31/01	05/15/01	Not filed	95
	<i>10-Q</i>	06/30/01	08/14/01	Not filed	92



Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Allegiant Physician Services, Inc.</b>					
	<i>10-Q</i>	09/30/01	11/14/01	Not filed	89
	<i>10-K</i>	12/31/01	04/01/02	Not filed	84
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	83
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	80
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	77
	<i>10-K</i>	12/31/02	03/31/03	Not filed	73
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	71
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	68
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	65
	<i>10-K</i>	12/31/03	03/30/04	Not filed	61
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	59
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	56
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	53
	<i>10-K</i>	12/31/04	03/31/05	Not filed	49
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	47
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	44
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	41
	<i>10-K</i>	12/31/05	03/31/06	Not filed	37
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	35
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	32
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	29
	<i>10-K</i>	12/31/06	04/02/07	Not filed	24
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	23
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	20
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	17
	<i>10-K</i>	12/31/07	03/31/08	Not filed	13
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	11
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	8
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	5
	<i>10-K</i>	12/31/08	03/31/09	Not filed	1
<b>Total Filings Delinquent</b>	<b>51</b>				
<b>Alpha Microsystems (n/k/a NQL, Inc.)</b>					
	<i>10-K</i>	12/31/01	04/01/02	Not filed	84

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Alpha Microsystems (n/k/a NQL, Inc.)</b>	<i>10-Q</i>	03/31/02	05/15/02	Not filed	83
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	80
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	77
	<i>10-K</i>	12/31/02	03/31/03	Not filed	73
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	71
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	68
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	65
	<i>10-K</i>	12/31/03	03/30/04	Not filed	61
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	59
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	56
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	53
	<i>10-K</i>	12/31/04	03/31/05	Not filed	49
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	47
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	44
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	41
	<i>10-K</i>	12/31/05	03/31/06	Not filed	37
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	35
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	32
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	29
	<i>10-K</i>	12/31/06	04/02/07	Not filed	24
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	23
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	20
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	17
	<i>10-K</i>	12/31/07	03/31/08	Not filed	13
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	11
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	8
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	5

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Alpha Microsystems (n/k/a NQL, Inc.)</b>	<i>10-K</i>	12/31/08	03/31/09	Not filed	1
<b>Total Filings Delinquent</b>	<b>29</b>				

\* Regulation S-B and its accompanying forms, including Forms 10-QSB and 10-KSB, have been removed from the federal securities laws. See Release No. 34-56994 (Dec. 19, 2007). The removal took effect over a transition period that concluded on March 15, 2009. All reporting companies that previously filed their periodic reports on Forms 10-QSB and 10-KSB are now required to use Forms 10-Q and 10-K instead. Forms 10-QSB and 10-KSB will no longer be available, though issuers that meet the definition of a "smaller reporting company" (generally, a company that has less than \$75 million in public equity float as of the end of its most recently completed second fiscal quarter) have the option of using new, scaled disclosure requirements that Regulation S-K now includes.