

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

November 6, 2015

In the Matter of

**Inelco Corp., and
Teliphone Corp.**

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Inelco Corp. (CIK No. 1427352), a revoked Nevada corporation with its principal place of business listed as Coral Springs, Florida with stock quoted on OTC Link under the ticker symbol INLC, because it has not filed any periodic reports since the period ended June 30, 2013. On January 14, 2015, a delinquency letter was sent by the Division of Corporation Finance to Inelco requesting compliance with their periodic filing obligations, but Inelco did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission Rules (Rule 301 of Regulation S-T, 17 CFR 232.301 and Section 5.4 of EDGAR Filer Manual).

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Teliphone Corp. (CIK No. 1101783), a Nevada corporation with its principal place of business listed as Vancouver,

British Columbia, Canada with stock quoted on OTC Link under the ticker symbol TLPH, because it has not filed any periodic reports since the period ended March 31, 2013. On January 14, 2015, a delinquency letter was sent by the Division of Corporation Finance to Telephone requesting compliance with their periodic filing obligations, and Telephone received the delinquency letter on February 6, 2015, but failed to cure its delinquencies.

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. EST on November 6, 2015, through 11:59 p.m. EST on November 19, 2015.

By the Commission.

Brent J. Fields
Secretary