UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 2019/November 14, 2014

ADMINISTRATIVE PROCEEDING File No. 3-16222

In the Matter of

8 BY 8, INC., 8 CORP., ACKEEOX CORP., ADVANCED INCUBATOR, INC., AMERI FIRST FINANCIAL GROUP, INC., AMERICAN CAPITAL HOLDINGS, INC., DYNAMIC HEALTH PRODUCTS, INC., AND SPA-E

ORDER TO SHOW CAUSE, POSTPONING HEARING, AND SCHEDULING PREHEARING CONFERENCE

On October 28, 2014, the Securities and Exchange Commission issued an Order Instituting Proceedings (OIP) pursuant to Section 12(j) of the Securities Exchange Act of 1934, alleging that Respondents have securities registered with the Commission and are delinquent in their periodic filings. A hearing is currently scheduled for November 17, 2014.

On November 3, 2014, the Division of Enforcement filed the Declaration of Neil J. Welch, Jr. to Assist Secretary with Record of Service, which represents that all Respondents were served with the OIP by October 31, 2014, in accordance with Commission Rule of Practice 141(a)(2)(ii). *See* 17 C.F.R. § 201.141(a)(2)(ii). I find that all Respondents except Ackeeox Corp. were served by October 31, 2014, and therefore their answers were due by November 13, 2014, as service was effected by mail. OIP at 4; 17 C.F.R. §§ 201.160(b), .220(b). As of today, none of the served Respondents has filed an answer.

Accordingly, it is ORDERED that on or before November 24, 2014, the served Respondents shall SHOW CAUSE why the registrations of their securities should not be revoked by default due to their failure to file answers or otherwise defend this proceeding. *See* 17 C.F.R. §§ 201.155(a)(2), .220(f). If the served Respondents fail to respond to this Order, they will be

¹ The Welch Declaration reports that service was attempted on Ackeeox Corp. at 2836 North Military Trail, West Palm Beach, FL 33409. However, the company's last form filed on EDGAR, a Form SB-2/A filed August 2, 2001, reports its address as 2835 North Military Trail, West Palm Beach, FL 33409.

deemed in default, the proceeding will be determined against them, and the registration of their securities will be revoked. OIP at 4; 17 C.F.R. § 201.155(a)(2).

It is FURTHER ORDERED that the November 17, 2014, hearing is postponed, and a telephonic prehearing conference is ORDERED for December 1, 2014, at 2:00 p.m. EST.

James E. Grimes Administrative Law Judge