

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 2071/December 2, 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 AS TO  
ACKEEOX CORP.

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. On November 14, 2014, an Order to Show Cause was issued as to all Respondents except Ackeeox Corp., which had not yet been served with the OIP. *See 8 By 8, Inc.*, Admin. Proc. Rulings Release No. 2019, 2014 SEC LEXIS 4313. On December 1, 2014, this Office received the Supplemental Declaration of Neil J. Welch, Jr. to Assist Secretary with Record of Service, establishing that Ackeeox was served with the OIP on November 18, 2014, pursuant to Rule 141(a)(2)(ii) of the Commission's Rules of Practice, 17 C.F.R. §201.141(a)(2)(ii). Ackeeox's Answer was due by December 1, 2014, but no Answer has been filed as of today.<sup>1</sup>

Accordingly, it is ORDERED that on or before December 12, 2014, Ackeeox shall SHOW CAUSE why the registration of its securities should not be revoked by default due to its failure to file an Answer, appear at the prehearing conference, or otherwise defend this proceeding. *See* 17 C.F.R. §§ 201.155(a)(2), .220(f), .221(f). If Ackeeox fails to respond to this Order, it will be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. OIP at 4; 17 C.F.R. § 201.155(a)(2).

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James E. Grimes  
Administrative Law Judge

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<sup>1</sup> Ackeeox also failed to appear at a prehearing conference held yesterday, December 1, 2014, in violation of 17 C.F.R. § 201.221(f).