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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 2088/December 3, 2014

ADMINISTRATIVE PROCEEDING File No. 3-16282

In the Matter of

:

ORDER

HOLDINGS, INC.) :

The Securities and Exchange Commission (Commission) instituted this proceeding with an Order Instituting Proceedings (OIP), pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Exchange Act), on November 18, 2014, and the hearing was scheduled to commence on December 8, 2014. The OIP alleges that each Respondent is a corporation with a class of securities registered with the Commission pursuant to Section 12(g) of the Exchange Act and has repeatedly failed to file required periodic reports. The Division of Enforcement is seeking to revoke the registration of Respondents' securities.

The OIP provides that each Respondent's Answer is due within ten days of service of the OIP on it. *See* OIP at 3; 17 C.F.R. § 201.220(b). A Respondent that fails to file an Answer within the time provided will be deemed to be in default, and the undersigned will enter an order revoking the registration of its securities. *See* OIP at 3; 17 C.F.R. §§ 201.155(a), .220(f). To allow time for service and for Answers, the hearing will be postponed *sine die*, and a prehearing conference will be held by telephone on February 20, 2015, at 10:00 a.m. EST, if the proceeding has not been resolved by then.

IT IS SO ORDERED.

/S/ Carol Fox Foelak
Carol Fox Foelak
Administrative Law Judge