

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3010/August 5, 2015

ADMINISTRATIVE PROCEEDING  
File No. 3-16693

In the Matter of

CDMEMORIES.COM, INC.,  
CEDAR GROVE MARKETING, INC.,  
CENTRO SERVICES, INC.,  
CODATEK CORP., and  
DIPPER INC.

SHOW CAUSE ORDER

Respondents were served on July 20, 2015, consistent with 17 C.F.R. § 201.141(a)(2)(ii), and their Answers to the Order Instituting Proceedings were due by August 3, 2015. *See CDMemories.com, Inc.*, Admin. Proc. Rulings Release No. 2976, 2015 SEC LEXIS 3046 (July 27, 2015). To date, no Respondent has filed an Answer.

Respondents are each ORDERED TO SHOW CAUSE by August 14, 2015, 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 they fail to respond to this Order, they will be deemed in default, the proceeding will be determined against them, and the registrations of their securities will be revoked. OIP at 3; 17 C.F.R. § 201.155(a)(2).

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Jason S. Patil  
Administrative Law Judge