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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 3347/November 24, 2015

ADMINISTRATIVE PROCEEDING File No. 3-16947

In the Matter of

INELCO CORP., and TELIPHONE CORP.

ORDER POSTPONING HEARING AND SCHEDULING PREHEARING CONFERENCE

On November 6, 2015, 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 scheduled to commence on November 30, 2015.

On November 16, 2015, the Division of Enforcement filed a declaration reflecting that Respondents were served with the OIP by November 13, 2015, in accordance with 17 C.F.R. §§ 201.141(a)(2)(ii), (iv). Accordingly, Respondents' Answers to the OIP are due by November 27, 2015. *See* OIP at 3; 17 C.F.R. §§ 201.160(a)-(b), .220(b).

I ORDER that the hearing scheduled to begin on November 30, 2015, is POSTPONED, and a telephonic prehearing conference shall be held at 11:00 a.m. EST on December 14, 2015.

James E. Grimes
Administrative Law Judge