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

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 5505/January 22, 2018

ADMINISTRATIVE PROCEEDING

File No. 3-18208

In the Matter of

HYDROPHI TECHNOLOGIES GROUP, INC.,

ITALK INC.,

SOELLINGEN ADVISORY GROUP, INC., and

U.S. RARE EARTHS, INC.

ORDER

,

The Securities and Exchange Commission instituted this proceeding on September 25, 2017, pursuant to Section 12(j) of the Securities Exchange Act of 1934. On October 27, 2017, an Initial Decision Making Findings and Revoking Registrations by Default revoked the registered securities of all four respondents. *HydroPhi Techs. Grp., Inc.*, Initial Decision Release No. 1210, 2017 SEC LEXIS 3432 (A.L.J.).

The undersigned has completed the reexamination of the record as ordered by the Commission's November 30, 2017, order concerning administrative proceedings. *Pending Admin. Proc.*, Securities Act of 1933 Release No. 10440, 2017 SEC LEXIS 3724 (Remand Order). As the parties were previously notified, the Remand Order ratified the appointment of the undersigned as an Administrative Law Judge and directed her to "[r]econsider the record, including all substantive and procedural actions taken by an administrative law judge" and "[d]etermine . . . whether to ratify or revise . . . all prior actions" in proceedings, such as this one, pending before the Commission in which she has issued an initial decision. *Id.* at *3; *see HydroPhi Techs. Grp., Inc.*, Admin. Proc. Rulings Release No. 5379, 2017 SEC LEXIS 4080 (A.L.J. Dec. 14, 2017). As required by the Remand Order, the parties were invited "to submit any new evidence [they deem] relevant to the [undersigned's] reexamination of the record" by January 5, 2018. *Id.* No party submitted such new evidence. The undersigned has reconsidered the record and determined to ratify "all prior actions." The process required by the Remand Order has been completed.

IT IS SO ORDERED.

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

¹ The Division of Enforcement filed a letter generally urging ratification.

² Previously, the Chief Administrative Law Judge ratified her designation of the undersigned as the presiding administrative law judge in this proceeding. *HydroPhi Techs. Grp., Inc.*, Admin. Proc. Rulings Release No. 5099, 2017 SEC LEXIS 3037 (C.A.L.J. Sept. 27, 2017); *Pending Admin. Proc.*, Admin. Proc. Rulings Release No. 5247, 2017 SEC LEXIS 3780 (C.A.L.J. Dec. 4, 2017).