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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 5717/May 8, 2018

The Securities and Exchange Commission instituted this proceeding with an Order Instituting Proceedings (OIP), pursuant to Section 12(j) of the Securities Exchange Act of 1934, on April 23, 2018. The OIP alleges that 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 Respondent's securities.

The OIP provides that Respondent's Answer is due within ten days of service of the OIP on it. *See* OIP at 2; 17 C.F.R. § 201.220(b). Respondent was served with the OIP on April 24, 2018, by USPS Express Mail delivery at "the most recent address shown on [its] most recent filing with the Commission." 17 C.F.R. § 201.141(a)(2)(ii). To date, Respondent has failed to file an Answer within the time provided.

Accordingly, Respondent IS ORDERED TO SHOW CAUSE, by May 18, 2018, why it should not be deemed to be in default and the registration of its securities revoked. *See* OIP at 2-3; 17 C.F.R. §§ 201.155(a), .220(f).

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

ORDER