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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 6078/September 25, 2018

ADMINISTRATIVE PROCEEDING

File No. 3-17366

In the Matter of

:

CAPITOL CITY BANCSHARES, INC., CHANG-ON INTERNATIONAL, INC.,

COMPLETED OF A PLUGG DIFFERNATIONAL, INC.,

COMPUTER GRAPHICS INTERNATIONAL, INC.,

JOHN D. OIL AND GAS COMPANY,

LEGAL LIFE PLANS, INC., and

POWDER RIVER COAL CORP.

ORDER

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 August 9, 2016. Only Chang-On International, Inc., and Computer Graphics International, Inc., remain in the proceeding, which ended as to the remaining captioned respondents in 2016.

The proceeding as to Chang-On International, Inc., and Computer Graphics International, Inc., was stayed: On June 21, 2018, "[i]n light of the Supreme Court's decision in *Lucia v. SEC*," 138 S. Ct. 2044 (2018), the Commission stayed all pending administrative proceedings, including this one; the stay was operative through August 22, 2018. *Pending Admin. Proc.*, Securities Act of 1933 Release Nos. 10510, 2018 SEC LEXIS 1490; 10522, 2018 SEC LEXIS 1774 (July 20, 2018). On August 22, 2018, the Commission ended the stay and ordered a new hearing in each affected proceeding before an administrative law judge who had not previously participated in the proceeding, unless the parties expressly agreed to alternative procedures, including agreeing that the proceeding remain with the previous presiding administrative law judge. *Pending Admin. Proc.*, Securities Act Release No. 10536, 2018 SEC LEXIS 2058, at *2-3 (August 22 Order). Accordingly, the proceeding was reassigned to the undersigned. *Pending Admin. Proc.*, Admin. Proc. Rulings Release No. 5955, 2018 SEC LEXIS 2264 (C.A.L.J. Sept. 12, 2018).

¹ The September 13, 2016, Initial Decision of Default revoking the registrations of the registered securities of Capitol City Bancshares, Inc., and Powder River Coal Corp. became final on November 29, 2016. *Capitol City Bancshares, Inc.*, Initial Decision Release No. 1056, 2016 SEC LEXIS 3424, *finality order*, Exchange Act Release No. 79415, 2016 SEC LEXIS 4405. Legal Life Plans, Inc., and John D. Oil and Gas Company settled, and the proceeding ended as to them on September 12 and November 3, 2016, respectively. *Capitol City Bancshares, Inc.*, Exchange Act Release Nos. 78810, 2016 SEC LEXIS 3398; 79230, 2016 SEC LEXIS 4115.

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). However, neither Chang-On International, Inc., nor Computer Graphics International, Inc., has been served with the OIP. Accordingly, the Division of Enforcement should submit, by October 29, 2018, a report on the status of efforts to serve them. *See* August 22 Order, 2018 SEC LEXIS 2058, at *4. When either Respondent has been served, it and the Division will be given the opportunity to submit a proposal for the conduct of further proceedings.

IT IS SO ORDERED.

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