

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**

**Release No. 59572 / March 13, 2009**

**ADMINISTRATIVE PROCEEDING**

**File No. 3-13371**

**In the Matter of**

**Carlyle Gaming & Entertainment Ltd.,  
Daleigh Holdings Corp.,  
Guy F. Atkinson Co. of California, Inc.  
(n/k/a ATKN Co. of California),  
Pegasus Gold, Inc., and  
Storm Technology, Inc.,**

**Respondents.**

**ORDER MAKING FINDINGS AND  
REVOKING REGISTRATION OF  
SECURITIES PURSUANT TO  
SECTION 12(j) OF THE  
SECURITIES EXCHANGE ACT OF  
1934 AS TO CARLYLE GAMING &  
ENTERTAINMENT LTD.**

**I.**

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors to accept the Offer of Settlement submitted by Carlyle Gaming & Entertainment Ltd. (“CGME” or “Respondent”) pursuant to Rule 240(a) of the Rules of Practice of the Commission, 17 C.F.R. § 201.240(a), for the purpose of settlement of these proceedings initiated against Respondent on February 12, 2009, pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”).

**II.**

Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over it and the subject matter of these proceedings, which are admitted, Respondent consents to the entry of this Order Making Findings and Revoking Registration of Securities Pursuant to Section 12(j) of the Securities Exchange Act of 1934 as to Carlyle Gaming & Entertainment Ltd. (“Order”), as set forth below.

### III.

On the basis of this Order and Respondent's Offer, the Commission finds that<sup>1</sup>:

1. CGME (CIK No. 894847) is a delinquent Colorado corporation located in Red Bank, New Jersey with a class of securities registered with the Commission under Exchange Act Section 12. As of February 9, 2009, the common stock of CGME (symbol "CGME") was quoted on the Pink Sheets.

2. CGME has failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder because it has not filed any periodic reports with the Commission since the period ended March 31, 1996.

### IV.

In view of the foregoing, the Commission deems it necessary and appropriate for the protection of investors to impose the sanction specified in Respondent's Offer.

Accordingly, it is hereby ORDERED that:

Pursuant to Section 12(j) of the Exchange Act, the registration of each class of CGME's securities registered pursuant to Exchange Act Section 12 be, and hereby is, revoked.

For the Commission, by its Secretary, pursuant to delegated authority.

Elizabeth M. Murphy  
Secretary

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<sup>1</sup>The findings herein are made pursuant to Respondent's Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.