UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 63201 / October 27, 2010

ADMINISTRATIVE PROCEEDING File No. 3-14101

In the Matter of :

: ORDER INSTITUTING Spendthrift Farm, Inc., : ADMINISTRATIVE

Sport of Kings, Inc.,

: PROCEEDINGS AND NOTICE
Sportsend, Inc.,

: OF HEARING PURSUANT TO

Stacey's Buffet, Inc., : SECTION 12(j) OF THE

Star Partners, Ltd., : SECURITIES EXCHANGE ACT

Sterling Equity Holdings, Inc., : OF 1934

Sterling Equity Holdings, He.,

Sterling Financial Corp., and
:
Storage @ccess Technologies, Inc.,
(n/k/a Bluepoint Data, Inc.),
:

:

Respondents. :

I.

The Securities and Exchange Commission ("Commission") deems it necessary and appropriate for the protection of investors that public administrative proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 ("Exchange Act") against Respondents Spendthrift Farm, Inc., Sport of Kings, Inc., Sportsend, Inc., Stacey's Buffet, Inc., Star Partners, Ltd., Sterling Equity Holdings, Inc., Sterling Financial Corp., and Storage @ccess Technologies, Inc. (n/k/a Bluepoint Data, Inc.).

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. Spendthrift Farm, Inc. (CIK No. 729499) is a void Delaware corporation located in Tulsa, Oklahoma with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Spendthrift is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-K for the period ended June 30, 1993, which reported a net loss of \$18,539 for the prior twelve months.

- 2. Sport of Kings, Inc. (CIK No. 317191) is a void Delaware corporation located in Atlantic Beach, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Sport of Kings is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended August 31, 1994, which reported a net loss of over \$2.8 million for the prior nine months.
- 3. Sportsend, Inc. (CIK No. 857132) is a Nevada corporation located in Clearwater, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Sportsend is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended October 31, 2001, which reported a net loss of \$123,959 for the prior nine months. As of October 25, 2010, the company's stock (symbol "SPSD") was traded on the over-the-counter markets.
- 4. Stacey's Buffet, Inc. (CIK No. 831984) is a dissolved Florida corporation located in Clearwater, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Stacey's Buffet is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended March 25, 1998, which reported a net loss of over \$2.24 million for the prior three months. On June 17, 1998, the company filed a Chapter 7 petition in the U.S. Bankruptcy Court for the Middle District of Florida, which was terminated on October 31, 2001. As of October 25, 2010, the company's stock (symbol "SBUFQ") was traded on the over-the-counter markets.
- 5. Star Partners, Ltd. (CIK No. 820760) is a revoked Florida corporation located in Winter Park, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Star Partners is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-K for the period ended December 31, 1992, which reported a net loss of \$303,217 for the prior twelve months.
- 6. Sterling Equity Holdings, Inc. (CIK No. 1160544) is a revoked Nevada corporation located in Houston, Texas with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Sterling Equity is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-KSB for the period ended December 31, 2005, which reported a net loss of \$585,900 for the prior twelve months.
- 7. Sterling Financial Corp. (CIK No. 94140) is a dissolved Illinois corporation located in Dallas, Texas with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Sterling Financial is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended June 30, 1996, which reported a net loss of \$46,861 for the year ended December 31, 1995. On October 16, 1995, the U.S. District Court for the Western District of Missouri permanently enjoined Sterling Financial from violations of Exchange Act Section 13(a) and Rule 13a-1. The company has violated that injunction.

8. Storage @ccess Technologies, Inc. (n/k/a Bluepoint Data, Inc.) (CIK No. 1136395) is a Yukon corporation located in Boca Raton, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Storage Access is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-SB registration statement on April 26, 2002, which reported a net loss of over \$18.2 million for the prior twelve months. As of October 25, 2010, the company's stock (symbol "BLPXF") was traded on the over-the-counter markets.

B. DELINQUENT PERIODIC FILINGS

- 9. As discussed in more detail above, all of the Respondents are delinquent in their periodic filings with the Commission, have repeatedly failed to meet their obligations to file timely periodic reports, and failed to heed delinquency letters sent to them by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a valid address on file with the Commission as required by Commission rules, did not receive such letters.
- 10. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, Rule 13a-1 requires issuers to file annual reports, and Rule 13a-13 requires issuers to file quarterly reports.
- 11. As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder.

III.

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

- A. Whether the allegations contained in Section II hereof are true and, in connection therewith, to afford the Respondents an opportunity to establish any defenses to such allegations; and,
- B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or revoke the registration of each class of securities registered pursuant to Section 12 of the Exchange Act of the Respondents identified in Section II hereof, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate names of any Respondents.

IV.

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and

place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS HEREBY FURTHER ORDERED that Respondents shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220(b) of the Commission's Rules of Practice [17 C.F.R. § 201.220(b)].

If Respondents fail to file the directed Answers, or fail to appear at a hearing after being duly notified, the Respondents, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate names of any Respondents, may be deemed in default and the proceedings may be determined against it upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f), and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f), and 201.310].

This Order shall be served forthwith upon Respondents personally or by certified, registered, or Express Mail, or by other means permitted by the Commission Rules of Practice.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.360(a)(2)].

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Elizabeth M. Murphy Secretary

Service List

Rule 141 of the Commission's Rules of Practice provides that the Secretary, or another duly authorized officer of the Commission, shall serve a copy of the Order Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act of 1934 ("Order"), on the Respondents and their legal agents.

The attached Order has been sent to the following parties and other persons entitled to notice:

The Honorable Brenda P. Murray Chief Administrative Law Judge Securities and Exchange Commission 100 F St., N.E. Washington, DC 20549-2557

Neil J. Welch, Jr., Esq. Division of Enforcement Securities and Exchange Commission 100 F St., N.E. Washington, DC 20549-6010

By Express Mail: Spendthrift Farm, Inc. c/o C.D. McDoulett, Jr. 6656 East 107th St. Tulsa, OK 74133

Spendthrift Farm, Inc. c/o Mr. C.D. McDoulett, Jr., President 884 Iron Works Pike Lexington, KY 40511-9410

By Express Mail: Sport of Kings, Inc. 1785 Beach Ave. Atlantic Beach, FL 32233

Sport of Kings, Inc. c/o The Corporation Trust Co. Corporation Trust Center 1209 Orange St. Wilmington, DE 19801

By Express Mail: Sportsend, Inc.

5590 Ulmerton Rd. Clearwater, FL 33760

Sportsend, Inc. c/o Incorp Services, Inc. Registered Agent 2360 Corporate Circle, Suite 400 Henderson, NV 89074-7722

By Express Mail: Stacey's Buffet, Inc. 12812 60th St. North, Suite 200 Clearwater, FL 33760

Stacey's Buffet, Inc. c/o Melanie J. Burpee, Esq. Receiver 6252 Commercial Way, #149 Weeki Wachee, FL 34613

By Express Mail: Star Partners, Ltd. 180 Park Ave. North Winter Park, FL 32789

Star Partners, Ltd. c/o Mr. Allen J. Schwalb Registered Agent 8929 Charleston Park Orlando, FL 32819-4444

By Express Mail: Sterling Equity Holdings, Inc. 5051 Westheimer Rd., Suite 700 Houston, TX 77056

Sterling Equity Holdings, Inc. c/o Corporate Services of Nevada 502 N. Division St. Carson City, NV 89703

By Express Mail: Sterling Financial Corp. 10670 N. Central Expressway, Suite 235 Dallas, TX 75231 Sterling Financial Corp. c/o Mr. R. Michael Pollard, President 121 Long Bow Cove Bastrop, TX 78602-4060

By Express Mail:

Storage @cess Technologies, Inc. (n/k/a Bluepoint Data, Inc.) 4800 North Federal Highway, Suite A-200 Boca Raton, FL 33431

Storage @cess Technologies, Inc. (n/k/a Bluepoint Data, Inc.) c/o Associated Corporate Services, LLC Registered Agent 6111 Broken Sound Parkway NW Boca Raton, FL 33487

[The Division of Enforcement will also have a process server attempt personal service on all respondents.]