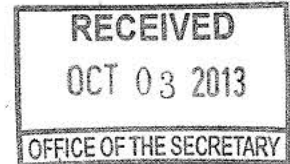


**UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION**

**ADMINISTRATIVE PROCEEDING
File No. 3-15386**



**In the Matter of

American Wenshen Steel Group, Inc., *et. al*,

Respondents.**

**DIVISION OF ENFORCEMENT'S
MOTION FOR SUMMARY DISPOSITION
AS TO CASE FINANCIAL INC. AND BRIEF IN SUPPORT**

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MOTION FOR SUMMARY DISPOSITION

The Division of Enforcement (“Division”), by counsel, pursuant to Rules 154 and 250 of the Commission’s Rules of Practice, respectfully moves for an order of summary disposition against Respondent Case Financial, Inc. (“CSEF”) on the grounds that there is no genuine issue with regard to any material fact and that, pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”), the Division is entitled, as a matter of law, to an order revoking the registration of each class of CSEF’s securities registered with the Commission pursuant to Exchange Act Section 12.

BRIEF IN SUPPORT

CSEF’s long-standing delinquency in its filing of periodic reports warrants revocation based on Commission precedent, particularly given the lack of any effort by CSEF to cure its delinquency. *See Gateway Int’l Holdings, Inc.*, Exchange Act Rel. No. 53907, 2006 SEC LEXIS 1288 (May 31, 2006) (hereinafter “*Gateway*”).

I. Statement of Facts

CSEF is a Delaware corporation located in Carlsbad, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). (*See* Order Instituting Proceedings (“OIP”), ¶ II.A.3; Form 10-SB-12G/A registration statement for CSEF (then known as Acubid.Com, Inc.), filed with the Commission on December 15, 1999, excerpts of which are attached as Exhibit 1 to the Declaration of David S. Frye (“Frye Decl.”)¹; Printout from Delaware Division of Corporation’s

¹ The Division asks that pursuant to Rule of Practice 323, the Court take official notice of this and all other information and filings on EDGAR referred to in this brief and/or filed as exhibits with the accompanying Declaration of David S. Frye. To reduce the volume of its motion papers, the Division is attaching excerpted copies of lengthier filings that are accessible on EDGAR. The Division will provide full copies of any of these documents if requested by the Court or by Respondent. For ease of reference, the Division has added page numbers to these documents in the bottom right hand corner.

website showing status of CSEF as of October 1, 2013, obtained via the CLEAR subscription based online information retrieval service (Frye Decl. Ex. 2)). As of July 18, 2013, the common stock of CSEF was quoted on OTC Link (formerly "Pink Sheets") operated by OTC Markets Group Inc. ("OTC Link"), had six market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3). (See OIP, ¶ II.A.3; printout from www.otcquote.com for CSEF common stock dated July 18, 2013 (Frye Decl. Ex. 3)) CSEF 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, 2010. (See Printout from the Commission's public EDGAR website showing all filings concerning CSEF, including company filings and ownership reports on Forms 3, 4 and 5, and Schedules 13D or 13G, and amendments, if any, from October 21, 1999 through October 1, 2013, inclusive (Frye Decl., Ex. 4))

On February 1, 2012, the Commission's Division of Corporation Finance ("Corporation Finance") sent a delinquency letter by certified mail to CSEF, which was delivered on February 4, 2013. The delinquency letter stated that CSEF appeared to be delinquent in its periodic filings and warned that it could be subject to an Exchange Act Section 12(j) proceeding or a Section 12(k) suspension without further notice if it did not file its required reports within fifteen days of the date of the letter. (See Delinquency Letter from Corporation Finance to CSEF dated February 1, 2012, and return receipt establishing delivery (Frye Decl., Ex.5)). By letter dated February 15, 2012, CSEF responded by asking for a 90 day extension in which to "evaluate whether the company is eligible to file a Form 15 and determine what will be involved in order to bring our

filings current.” (See Letter from CSEF to Corporation Finance dated February 15, 2013 (Frye Decl., Ex. 6))

Based on CSEF’s periodic reporting delinquencies, the Commission instituted this administrative proceeding by issuing the OIP on July 18, 2013. In its answer, CSEF admitted its failure to make its periodic reports, and offered to agree to a suspension of its registration “for a period of twelve months or until it become current with its filings, whichever is sooner.” (See CSEF Answer) Through and including October 1, 2013, CSEF has not made any of its delinquent filings. (See Frye Decl., Ex. 4) In fact, the last filing of any type made by CSEF was a Form 12b-25 filed on December 29, 2010. (*Id.*)

On July 23, 2013, the Commission also entered an order suspending trading in the securities of CSEF for ten business days. (*American Wenshen Steel Group, Inc., et al.*, Commission File No. 500-1, Exchange Act Rel. No. 70021 at 1 (July 23, 2012) <http://www.sec.gov/litigation/suspensions/2012/34-66545-o.pdf> (Frye Decl. Ex. 7))

II. Argument

A. Standards Applicable to the Division’s Summary Disposition Motion.

Rule 250(a) of the Commission’s Rules of Practice permits a party to move “for summary disposition of any or all allegations of the order instituting proceedings” before hearing with leave of the hearing officer. Rule 250(b) provides that a hearing officer may grant a motion for summary disposition if there is no genuine issue with regard to any material fact and the party making the motion is entitled to summary disposition as a matter of law. See *Michael Puorro*, Initial Decision Rel. No. 253, 2004 SEC LEXIS 1348, at *3 (June 28, 2004) (citing Commission Rule of Practice 250); *Garcis, U.S.A.*,

Exchange Act Rel. No. 38495 (Apr. 10, 1997) (granting motion for summary disposition).

As one Administrative Law Judge explained,

By analogy to Rule 56 of the Federal Rules of Civil Procedure, a factual dispute between the parties will not defeat a motion for summary disposition unless it is both genuine and material. *See Anderson v. Liberty Lobby, Inc.*, 477 U.S. 242, 247-48 (1986). Once the moving party has carried its burden, ‘its opponent must do more than simply show that there is some metaphysical doubt as to the material facts.’ *Matsushita Elec. Indus. Co. v. Zenith Radio Corp.*, 475 U.S. 574, 586 (1986). The opposing party must set forth specific facts showing a genuine issue for a hearing and may not rest upon the mere allegations or denials of its pleadings. At the summary disposition stage, the hearing officer’s function is not to weigh the evidence and determine the truth of the matter, but rather to determine whether there is a genuine issue for resolution at a hearing. *See Anderson*, 477 U.S. at 249.

Edward Becker, Initial Decision Rel. No. 252, 2004 SEC LEXIS 1135, at *5 (June 3, 2004).

The present administrative proceeding was instituted under Section 12(j) of the Exchange Act. Section 12(j) empowers the Commission to either suspend (for a period not exceeding twelve months) or permanently revoke the registration of a class of securities “if the Commission finds, on the record after notice and opportunity for hearing, that the issuer of such security has failed to comply with any provision of this title or the rules and regulations thereunder.” It is appropriate to grant summary disposition and revoke a registrant’s registration in a Section 12(j) proceeding where, as here, there is no dispute that the registrant has failed to comply with Section 13(a) of the Exchange Act. *See California Service Stations, Inc.*, Initial Decision Rel. No. 368, 2009 SEC LEXIS 85 (Jan. 16, 2009); *Ocean Resources, Inc.*, Initial Decision Rel. No. 365, 2008 SEC LEXIS 2851 (Dec. 18, 2008); *Wall Street Deli, Inc.*, Initial Decision Rel. No. 361, 2008 SEC LEXIS 3153 (Nov. 14, 2008); *AIC International, Inc.*, Initial Decision

Rel. No. 324, 2006 SEC LEXIS 2996 (Dec. 27, 2006); *Biologic, Inc.*, Initial Decision Rel. No. 322, 2006 SEC LEXIS 2596, at *12 (Nov. 9, 2006).

B. The Division is Entitled to Summary Disposition Against CSEF for Violations of Exchange Act 13(a) and Rules 13a-1 and 13a-13 Thereunder.

Section 13(a) of the Exchange Act and the rules promulgated thereunder require issuers of securities registered pursuant to Section 12 of the Exchange Act to file periodic and other reports with the Commission. Exchange Act Section 13(a) is the cornerstone of the Exchange Act, establishing a system of periodically reporting invaluable information about issuers of securities. The Commission has stated:

Failure to file periodic reports violates a central provision of the Exchange Act. The purpose of the periodic filing requirements is to supply investors with current and accurate financial information about an issuer so that they may make sound decisions. Those requirements are “the primary tool[s] which Congress has fashioned for the protection of investors from negligent, careless, and deliberate misrepresentations in the sale of stock and securities.” Proceedings initiated under Exchange Act Section 12(j) are an important remedy to address the problem of publicly traded companies that are delinquent in the filing of their Exchange Act reports, and thereby deprive investors of accurate, complete, and timely information upon which to make informed investment decisions.

Gateway, 2006 SEC LEXIS 1288, at *26 (quoting *SEC v. Beisinger Indus. Corp.*, 552 F.2d 15, at 18 (1ST Cir. 1977)).

As explained in an Initial Decision:

Section 13(a) of the Exchange Act and the rules promulgated thereunder require issuers of securities registered pursuant to Section 12 of the Exchange Act to file periodic and other reports with the Commission. Exchange Act Rule 13a-1 requires issuers to submit annual reports, and Exchange Act Rule 13a-13 requires issuers to submit quarterly reports. No showing of scienter is necessary to establish a violation of Section 13(a) or the rules thereunder.

St. George Metals, Inc., Initial Decision Rel. No. 298 at 3-4, 2005 SEC LEXIS 2465, at *26; accord *Gateway*, 2006 SEC LEXIS 1288, at *18, *22 n.28; *Stansbury Holdings*

Corp., Initial Decision Rel. No. 232, 2003 SEC LEXIS 1639, at *15 (July 14, 2003);
WSF Corp., Initial Decision Rel. No. 204, 2002 SEC LEXIS 1242, at *14 (May 8, 2002).

CSEF's Exchange Act Section 12(g) registration should be revoked on a motion for summary disposition when, as here, there is no dispute that it failed to comply with Section 13(a). *See Chemfix*, Initial Decision Rel. No. 378, 2009 SEC LEXIS 2056 (May 15, 2009); *AIC International, Inc.*, 2006 SEC LEXIS 2996 (summary disposition granted in Section 12(j) action); *Bilogic, Inc.*, 2006 SEC LEXIS 2596, at *12 (same); *Investco, Inc.*, Initial Decision Rel. No. 240, 2003 SEC LEXIS 2792, at *7 (Nov. 24, 2003) (same); *Nano World Projects Corp.*, Initial Decision Rel. No. 228, at 2, 2003 SEC LEXIS 1968, at *3 (May 20, 2003) (Division's motion for summary disposition in Section 12(j) action granted where certifications on filings and respondent's admission established failure to file annual or quarterly reports); *Hamilton Bancorp, Inc.*, Initial Decision Rel. No. 223, 2003 SEC LEXIS 431, at *4-5 (Feb. 24, 2003) (summary disposition in Section 12(j) action). Specifically, CSEF admits that it has failed to file any periodic reports for any period since the period ended June 30, 2010. There is therefore no genuine issue of material fact as to CSEF's violations of Exchange Act Section 13(a) and the rules thereunder, and the Division is entitled to summary disposition.

**C. Revocation is the Appropriate Sanction for
CSEF's Serial Violations of Exchange Act
Section 13(a) and Rules 13a-1 and 13a-13 Thereunder.**

Exchange Act Section 12(j) provides that the Commission may revoke or suspend a registration of a class of an issuer's securities where it is "necessary or appropriate for the protection of investors." The Commission's determination of which sanction is appropriate "turns on the effect on the investing public, including both current and

prospective investors, of the issuer's violations, on the one hand, and the Section 12(j) sanctions on the other hand." *Gateway*, 2006 SEC LEXIS 1288, at *19-20. In making this determination, the Commission has said it will consider, among other things: (1) the seriousness of the issuer's violations; (2) the isolated or recurrent nature of the violations; (3) the degree of culpability involved; (4) the extent of the issuer's efforts to remedy its past violations and ensure future compliance; and (5) the credibility of the issuer's assurances, if any, against future violations. *Id.*; see also *Steadman v. SEC*, 603 F.2d 1126, 1140 (5th Cir. 1979) (setting forth the public interest factors that informed the Commission's *Gateway* decision). Although no one factor is controlling, *Stansbury* 2003 SEC LEXIS 1178 at *14-15; *WSF Corp.* 2002 SEC LEXIS 1242, at *5, *18, the Commission has stated that it views the "recurrent failure to file periodic reports as so serious that only a strongly compelling showing with respect to the other factors we consider would justify a lesser sanction than revocation." *Impax Laboratories, Inc.*, Exchange Act Rel. No. 57864, 2008 SEC LEXIS 1197 at *27 (May 23, 2008).

In circumstances analogous to the instant case, the Division has sought summary disposition in a Section 12(j) proceeding where there was no dispute that the respondent was delinquent in its periodic filings. See *Bilogic, Inc.*, 2006 SEC LEXIS 2596, at *12. The respondent in *Bilogic* argued that it was making efforts to bring its filings current and made assurances that it would comply in the future. In *Bilogic*, the ALJ found, however, that there was no genuine dispute of any fact material to the application of the *Gateway* factors and, accordingly, an order revoking the respondent's registrations was appropriate as a matter of law. *Id.* at *12-18. The same analysis applies here, and CSEF's registration should be revoked.

1. CSEF's repeated Section 13(a) violations are serious and egregious.

As established by the record in this proceeding, CSEF's conduct is serious and egregious. CSEF has now missed three full years' worth of periodic reports. (Frye Decl. Ex. 4) Given the central importance of the reporting requirements imposed by Section 13(a) and the rules thereunder, Administrative Law Judges have found violations of these provisions of even less duration to be serious and egregious. *See Freedom Golf Corp.*, Initial Decision Release No. 227, 2003 SEC LEXIS 1178, at *5 (respondent's failure to file periodic reports for less than one year was egregious violation); *WSF Corp.*, 2002 SEC LEXIS 1242, at *14 (respondent failed to file periodic reports over two-year period). It is especially noteworthy that, as alleged in the OIP, CSEF's reports were not just late—they were never filed at all. Investors thus had *no* information about the company for a period of three years, highlighting the egregious nature of the violation.

2. CSEF's violations of Section 13(a) have been recurrent and continuous.

There can be no genuine dispute as to the recurrent and continuous nature of CSEF's violations. At the time the OIP was filed, CSEF had failed to file three consecutive Forms 10-K and eight consecutive Forms 10-Q. (Frye Decl., Ex. 4) Now, the total of missed Forms 10-Q has reached nine. *Id.* Throughout its three years of delinquency, CSEF filed only one Form 12b-25 seeking an extension to make its periodic filings, but never made any catch up filings. (*Id.*) *Cf. Investco, Inc.*, 2003 SEC LEXIS 2792, at *6 (delinquent issuer's actions were found to be egregious and recurrent where there was no evidence that any extension to make the filings was sought).

3. CSEF's degree of culpability, including its possible violations of Exchange Act Sections 14(a) and 14(c), and its officer's violations of Section 13(d) of the Exchange Act, support revocation.

For many of the same reasons that CSEF's violations were long-standing and serious, they suggest a high degree of culpability. Indeed, that culpability is particularly evident from the fact that CSEF received formal notice that it had delinquent filings and did nothing to cure its delinquency. Instead, to this day, its proposed solution is for the Commission to indulge further indeterminate delay in its compliance with its reporting obligation pending resolution of private civil litigation brought by the company.

In *Gateway*, the Commission stated that, in determining the appropriate sanction in connection with an Exchange Act Section 12(j) proceeding, one of the factors it will consider is "the degree of culpability involved." The Commission found that the delinquent issuer in *Gateway* "evidenced a high degree of culpability," because it "knew of its reporting obligations, yet failed to file" twenty periodic reports and only filed two Forms 12b-25. *Gateway*, 2006 SEC LEXIS 1288, at *21. Similar to the respondents in *Gateway*, CSEF has filed only one of the required Forms 12b-25 seeking extensions of time to make their periodic filings, while failing to file a total of twelve periodic reports. (Frye Decl., Ex. 4) Because CSEF knew of its reporting obligation and nevertheless failed to file its periodic reports, and updated the Commission and investors that it was unable to make its filings only once, CSEF has shown more than sufficient culpability to support a grant of the Division's requested sanction of revocation.

Moreover, as shown below, the principal officer of CSEF is in violation of his individual reporting requirements under Exchange Act Section 13(d) and the rules thereunder concerning his holdings in CSEF common stock. This violation, along with

CSEF's violations of Exchange Act Sections 14(a) and/or 14(c) although not alleged in the OIP, provide further evidence of CSEF's culpability that the Court can and should consider when assessing the appropriate sanction for its admitted violations. *See Gateway* at 5, n.30 (Commission may consider other violations "and other matters that fall outside of the OIP in assessing appropriate sanctions"); *Citizen's Capital Corp.*, Exchange Act Rel. No. 67313, 2013 SEC LEXIS 2024 at *32-*33 (June 29, 2012) (Commission cited the company's failure to file required proxy and/or information statements and officer's failure to file required Forms 3, 4 and 5 and Schedules 13D as evidence bringing "into question the likelihood of the Company's future compliance" with the reporting requirements); *Ocean Resources, Inc.*, 2008 SEC LEXIS 2851 (ALJ found on summary disposition that respondent's assurances of future compliance achieved little credibility where its sole officer had ongoing violations of Exchange Act Section 16(a) in both the respondent's and other companies' securities).²

a. Possible Section 14(a) and 14(c) Violations

CSEF's violations have not been limited to its failure to file quarterly and annual reports. It has also apparently failed to comply with Exchange Act Section 14 and the rules thereunder by failing to file annual proxy or information statements for all of the

² The Commission has applied the same principle in other contexts. *See, e.g., Robert Bruce Lohmann*, 80 SEC Docket 1790, 2003 SEC LEXIS 1521 at *17 n.20 (June 26, 2003) (ALJ may properly consider lies told to staff during investigation in assessing sanctions, though they were not charged in the OIP); *Stephen Stout*, 73 SEC Docket 1441, 2000 SEC LEXIS 2119 at *57 & n.64. (Oct. 4, 2000) (respondent's subsequent conduct in creation of arbitration scheme, which was not charged in OIP, found to be relevant in determining whether bar was appropriate); *Joseph P. Barbato*, Securities Exchange Act of 1934 Rel. No. 41034, 1999 SEC LEXIS 276 at *49-50 (Feb. 10, 1999) (respondent's conduct in contacting former customers identified as Division witnesses found to be indicative of respondent's potential for committing future violations). *See also SEC v. Falstaff Brewing Corp.*, 629 F.2d 62, 78 (D.C. Cir. 1980) (district court's injunction against future securities violations upheld; court found noncompliance with Exchange Act Section 16(a) "does evince a disregard of the securities laws that may manifest itself in noncompliance elsewhere.").

years since it became an Exchange Act Section 12(g) registrant in 1999 except 2003, 2008 and 2010. (Frye Decl., Ex. 4) CSEF's corporate bylaws require an annual shareholder meeting and annual election of directors. (See Bylaws of CSEF (then known as International Acuvision Systems, Inc.) at Section 2.2 (requirement for annual meetings) and Section 3.2 (directors serve until next annual meeting) (Frye Decl. Ex. 1 at 17, 19. If CSEF solicited proxies from shareholders for any matter, it was required to file a proxy statement with the Commission pursuant to Exchange Act Section 14(a) and Rule 14a-3 thereunder. If CSEF instead obtained the consent of shareholders for any matter, it was required to file an information statement pursuant to Exchange Act Section 14(c) and Rule 14c-2 thereunder. It has done neither since 2002. (Frye Decl. Ex. 4). The only other possible explanation is that CSEF has failed to follow its own bylaws' requirement of an annual shareholder meeting and concurrent election of directors for more than a decade. Whatever the explanation, these facts further demonstrate the company's disregard for its shareholders' interests.

b. Section 13(d) Violations of Lawrence Schaffer

According to available CSEF EDGAR filings, Lawrence Schaffer has owned in excess of five percent of CSEF's outstanding common stock since at least December 31, 2006. The following table gives the publicly available information on Schaffer's reported total and percentage share ownership since that time, along with the citations to the CSEF EDGAR filings on which the table is based:

As of date	Total shares held	Percentage Ownership	Source of information	Filing date	Frye Decl. Ex.
12/31/2006	1,562,850	5.84%	Form 10-KSB for the period ended September 30, 2006 at 48	1/11/2007	8 at 4-5
12/31/2007	1,562,850	5.48%	Form 10-KSB for the period ended September 30, 2007 at 35	1/14/2008	9 at 4
9/30/2008	2,062,850	7.0%	Form 10-KSB for the period ended September 30, 2008 at 41	1/13/2009	10 at 4
12/31/2009	4,562,850	11.1%	Form 10-K for the period ended September 30, 2009 at 40	1/13/2010	11 at 4

Based on his ownership as shown above, Mr. Schaffer was required to file either a Schedule 13D or 13G with the Commission within ten days of exceeding five percent beneficial ownership of CSEF common stock. Moreover, each time his percentage ownership changed by an aggregate of one percent of CSEF's outstanding shares, which occurred at least twice based on the information shown above, he was required to promptly file an amendment to his Schedule 13D or 13G to reflect the change in share ownership. Mr. Schaffer has never filed any Schedules 13D or 13G for CSEF or any amendments thereto. (Frye Decl., Ex. 4). By failing to do so, Mr. Schaffer violated Exchange Act Section 13(d) and Rule 13d-1 thereunder.

4. CSEF's efforts to remedy its past violations and ensure future compliance are too little and too late.

As noted, CSEF's remedial efforts have been nearly nonexistent. By its own admission, it has elected to use whatever funds it has for purposes other than meeting its filing obligations. (See CSEF Answer) Specifically, CSEF stated that it "has not had the

resources to both adequately maintain this litigation and remain current in its reporting requirements.” *Id.*

Moreover, CSEF has not heeded the warnings it received from Corporation Finance, which it received over a year and a half ago. In fact, based on its response, CSEF seems to believe that the filings requirements are optional, or may be disregarded without consequence. In its February 15, 2013 letter in response to Corporation Finance delinquent filer letter it asked for a 90 day extension not for the purpose of bringing itself current, but “to evaluate whether the company is eligible to file a Form 15 and determine what will be involved in order to bring our filings current.” (Frye Decl. Ex. 6) The Commission has found a similar request for a 90 day period to become current to reflect “a highly troubling attitude toward Commission reporting requirements” and further found that this attitude, combined with the company’s filing history to “suggest the strong likelihood of continuing or future violations.” *America’s Sports Voice, Inc. Inc. (n/k/a Milagro Holdings, Inc.)*, Exchange Act Rel. No. 55511, 2007 SEC LEXIS 1241 at *12-*13 (March 22, 2007).

CSEF’s conduct demonstrates that it is unwilling or incapable of meeting its obligations as a Section 12 registrant. This proceeding is not a 120-day extension of time for CSEF to make its delinquent filings, though that is exactly what it is asking this court for. *Citizens Capital Corp.*, Initial Decision Rel. No. 433 at 7 (Sept. 23, 2011), *revocation confirmed on review by Commission*, Exchange Act Rel. No. 67313, 2013 SEC LEXIS 2024 at *32-*33 (June 29, 2012.) “[T]his proceeding is to determine whether violations have occurred, and whether it is necessary and appropriate for the protection of investors to suspend or revoke the registrations of” CSEF’s securities. *Id.*

5. CSEF's assurances concerning future compliance are not credible.

Even if CSEF were to bring itself current, there is no assurance that it will comply with its reporting obligations in the future. Any assertion to the contrary is belied by the fact that, in its last six annual reports, for the years ended September 30, 2004 through September 30, 2009, inclusive, the company has reported no revenues from continuing operations. See table of revenues at Frye Decl. at ¶15 and exhibits cited therein.

D. Revocation is the Appropriate Remedy for CSEF.

As discussed above, a full analysis of the *Gateway* factors establishes that revocation is the appropriate remedy for CSEF's long-standing violations of the periodic filings requirements. CSEF's recurrent failure to file its periodic reports has not been outweighed by "a strongly compelling showing with respect to the other factors" which "would justify a lesser sanction than revocation." *Impax Laboratories, Inc.*, Exchange Act Rel. No. 57864 at 12.

By its own admission, CSEF has failed to comply with its reporting obligations and has taken virtually no remedial steps... CSEF instead seeks to justify its delinquency by its choice to devote its resources to private litigation. When it first responded to Corporation Finance, it asked for 90 days not to return to compliance but, in part, to "determine what will be involved in order to bring our filings current." (Frye Decl. Ex. 6) The time to determine what is required to make periodic reports is not on the heels of a three year delinquency, but at the outset of registering as a publicly traded company. Indeed, issuers who made far greater and timelier efforts to become current have been revoked by the Commission. *Calais Resources, Inc.*, Exchange Act Rel. No. 67312, 2012 SEC LEXIS 2023, at *28-*31 (June 29, 2013) (revocation ordered where respondent made most of its delinquent filings, however, many of such filings were found to be

materially deficient); *Citizens Capital Corp.*, Exchange Act Rel. No. 67313, 2012 SEC LEXIS 2024 at *21 (June 29, 2012) (revocation ordered where respondent made some, but not all, of its delinquent filings, however those filings it made were found to be materially deficient). CSEF has not taken *any* meaningful steps toward bringing itself back into compliance. The reporting provisions of Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 are not optional. As the Commission has held “compliance with those requirements is mandatory and may not be subject to conditions from the registrant.” *Natures’s Sunshine Products, Inc.*, Exchange Act Rel. No 59268, 2009 SEC LEXIS 81 at *15 (January 21, 2009)(citations and footnotes omitted). In that case, the Commission also took a skeptical view of issuers who trumpet their efforts to become current taken after the Commission commences administrative proceedings:

Dismissal [of the administrative proceeding] would reward those issuers, who fail to file required periodic reports when due over an extended period of time, become the subject of Exchange Act Section 12(j) revocation proceedings, and then, on the eve of hearings before the law judge or, in this case, oral argument on appeal, make last-minute filings, in an effort to bring themselves current with their reporting obligations, while prolonging indefinitely the period during which public investors would be without accurate, complete, and timely reports (that comply with the requirements of the Exchange Act and its rules and regulations) to make informed investment decisions.

Nature’s Sunshine Products, Inc., 2009 SEC LEXIS 81, at *34 (Jan. 21, 2009). As to CSEF’s proposed alternative remedy of a registration suspension rather than a revocation, the Commission has also noted the need for finality in administrative proceedings as a basis for imposing the remedy of revocation in the face of insufficient efforts by an issuer to cure its delinquency. *American Stellar Energy, Inc. (n/k/a Tara Gold Resources Corp.)* Exchange Act. Rel. No. 64897, 2011 SEC LEXIS 2455 at *29 (July 18, 2011).

Moreover, revocation will not be overly harmful to whatever business operations, finances, or shareholders CSEF may have. The remedy of revocation will not cause

CSEF to cease being whatever kind of company it was before revocation of its securities registration. Should CSEF genuinely seek to begin anew complying with periodic reporting obligations, as soon as the Commission revokes their registration, the company can file a new registration which will normally go effective automatically within sixty days. *See Impax* 2008 SEC LEXIS 431 at *38.

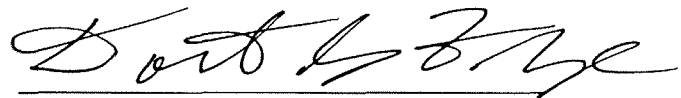
A new registration process will place all investors on an even playing field. All current investors will still own the same amount of shares in CSEF they did before registration, though their shares will no longer be devalued because of the company's delinquent status. All investors, current and future alike, will also benefit from the legitimacy, reliability, and transparency of a company in compliance. The time-out will protect the status quo, and will give CSEF the opportunity to come into full compliance, to work through all of its remaining issues with its consultants, auditors, and management, and to complete its financial statements in compliance with Regulations S-K and S-X.

III. Conclusion

For the reasons set forth above, the Division respectfully requests that the Administrative Law Judge grant the Division's Motion for Summary Disposition and revoke the registration of each class of CSEF securities registered under Exchange Act Section 12.

Dated: October 3, 2013

Respectfully submitted,



Alfred Day (202) 551-4702
David S. Frye (202) 551-4728
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-6010

COUNSEL FOR
DIVISION OF ENFORCEMENT

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 3-15386

In the Matter of

American Wenshen Steel Group, Inc., et. al,

Respondents.

**DECLARATION OF DAVID S. FRYE IN SUPPORT OF
DIVISION OF ENFORCEMENT'S MOTION FOR SUMMARY DISPOSITION**

DAVID S. FRYE, pursuant to 28 U.S.C. § 1746, declares:

1. I am a Senior Counsel with the Division of Enforcement ("Division") of the Securities and Exchange Commission ("Commission"), and co-counsel for the Division in the above-captioned administrative proceeding. I submit this Declaration in support of the Division's Motion for Summary Disposition ("Motion").

2. Attached hereto as Exhibit 1 is a true copy of excerpts from the Form 10-SB-12G/A of Case Financial, Inc. ("CSEF") (then known as Acubid.Com, Inc.) filed with the Commission on December 15, 1999. This exhibit includes excerpts from the exhibits submitted with that form.¹

3. Attached hereto as Exhibit 2 is a true copy of a printout of information from the Delaware Division of Corporation's computer database ("Delaware Database"),

¹ The Division asks that pursuant to Rule of Practice 323, the Court take official notice of this and all other information and filings on EDGAR referred to in this brief and/or filed as exhibits with the accompanying Declaration of David S. Frye. To reduce the volume of its motion papers, the Division is attaching excerpted copies of lengthier filings that are accessible on EDGAR. The Division will provide full copies of any of these documents if requested by the Court or by Respondent. For ease of reference, the Division has added page numbers to these documents in the bottom right hand corner.

obtained via the CLEAR subscription-based online information service, which has a direct link to the Delaware Database showing the corporate status of CSEF as of October 1, 2013.

4. Attached hereto as Exhibit 3 is a true copy of a printout from www.otcquote.com showing the trading status of CSEF's stock as of as of July 18, 2013.

5. Attached hereto as Exhibit 4 is a true copy of a printout from the Commission's public EDGAR database showing all filings concerning CSEF, including company filings and ownership reports on Forms 3, 4 and/or 5, and Schedules 13D or 13G, and amendments, if any, from October 21, 1999 through October 1, 2013, inclusive.

6. Attached hereto as Exhibit 5 is a true copy of a delinquency letter from the Division of Corporation Finance ("Corporation Finance") to CSEF, dated February 1, 2012, and the return certified mail receipt establishing delivery.

7. Attached hereto as Exhibit 6 is a true copy of a letter from CSEF to Corporation Finance dated February 15, 2013.

8. Attached hereto as Exhibit 7 is a true copy of an Order of Suspension of Trading in *In the Matter of American Wenshen Steel Group, Inc., et al.*, Commission File No. 500-1, Exchange Act Rel. No. 70021 (July 23, 2013).

9. Attached hereto as Exhibit 8 is a true copy of excerpts from CSEF's Form 10-K for the period ended September 30, 2006, filed with the Commission on January 11, 2007.

10. Attached hereto as Exhibit 9 is a true copy of excerpts from CSEF's Form 10-K for the period ended September 30, 2007, filed with the Commission on January 14, 2008.

11. Attached hereto as Exhibit 10 is a true copy of excerpts from CSEF's Form 10-KSB for the period ended September 30, 2008, filed with the Commission on January 13, 2009.

12. Attached hereto as Exhibit 11 is a true copy of excerpts from CSEF's Form 10-KSB for the period ended September 30, 2009, filed with the Commission on January 13, 2010.

13. Attached hereto as Exhibit 12 is a true copy of excerpts from CSEF's Form 10-KSB/A for the period ended September 30, 2004, filed with the Commission on October 25, 2005.

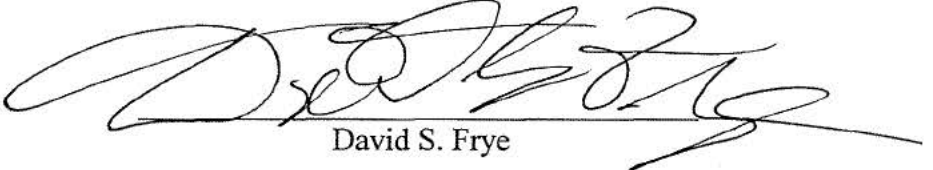
14. Attached hereto as Exhibit 13 is a true copy of excerpts from CSEF's Form 10-KSB-A for the period ended September 30, 2005, filed with the Commission on January 23, 2006.

15. What follows is a table setting forth information concerning the annual revenues for CSEF for the years indicated. The first column gives the period end in question. The second column gives the revenues from continuing operations. The third column gives the exhibit number and page citation from which the information is taken.

FY End	Revenues from continuing operations	Source
9/30/2004	\$0.00	Frye Decl. Ex. 12 at 3
9/30/2005	\$0.00	Frye Decl. Ex. 13 at 3
9/30/2006	\$0.00	Frye Decl. Ex. 8 at 3
9/30/2007	\$0.00	Frye Decl. Ex. 9 at 3
9/30/2008	\$0.00	Frye Decl. Ex. 10 at 3
9/30/2009	\$0.00	Frye Decl. Ex. 11 at 3

16. I declare under penalty of perjury that the foregoing is true and correct.

Executed: October 3, 2013.



David S. Frye

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 10-SB/A

**GENERAL FORM FOR REGISTRATION OF
SECURITIES OF SMALL BUSINESS ISSUERS
Under Section 12(b) or (g) of The Securities Exchange Act of 1934**

ACUBID.COM, INC.

(Name of Small Business Issuer in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)



1947 Camino Vida Roble, Suite 102, Carlsbad, California

92008

(Address of principal executive offices)

Zip Code

Issuer's telephone number (760) 804- 0023

Securities to be registered pursuant to Section 12(b) of the Act: None

Securities to be registered pursuant to Section 12(g) of the Act:

COMMON STOCK, par value \$0.001

ACUBID.COM INC.
(FORMERLY INTERNATIONAL ACUVISION SYSTEMS, INC.)

STATEMENTS OF OPERATIONS

FOR THE YEARS ENDED AUGUST 31, 1999 AND 1998

	1999	1998
Revenues	\$ 840	\$ --
Cost of revenues	--	--
	840	--
Gross profit	840	--
Operating Costs and Expenses		
Selling, general and administrative, excluding depreciation (including \$1,283,745 in 1999 in the form of common stock issued and stock options granted) (Notes 10 and 11)	1,799,364	222,972
Depreciation	39,458	6,960
	1,838,822	229,932
Total operating costs and expenses	1,838,822	229,932
Loss from Operations	(1,837,982)	(229,932)
Other Expenses (Income)		
Interest expense	13,211	--
Interest income	(20,612)	(747)
Other	(4,575)	--
	(11,976)	(747)
Total other expenses (income)	(11,976)	(747)
Loss from continuing operations before provision for income taxes and extraordinary items	(1,826,006)	(229,185)
Provision for income taxes (Notes 1 and 7)	800	800
	(1,826,806)	(229,985)
Loss from continuing operations before extraordinary items	(1,826,806)	(229,985)
Discontinued Operations (Note 13)		
Loss from operations	--	(43,314)
	(1,826,806)	(273,299)
Loss before extraordinary items	(1,826,806)	(273,299)
Extraordinary items		
Gain on debt forgiveness	72,745	--
Loss on extinguishment of debt	(120,421)	--
	(1,874,482)	(273,299)
Net loss	(1,874,482)	(273,299)
Preferred dividends	19,000	--
	\$ (1,893,482)	\$ (273,299)
	=====	=====
Net loss per common share - basic and diluted (Note 12)		
Loss from continuing operations before extraordinary item	\$ (0.46)	\$ (0.09)
Loss from discontinued operations	--	(0.01)
Extraordinary items	(0.01)	--
	\$ (0.47)	\$ (0.10)
Net loss	\$ (0.47)	\$ (0.10)
	=====	=====

See accompanying notes to financial statements.

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EXHIBIT 3.i.9

CERTIFICATE OF INCORPORATION

OF

International AcuVision Systems, Inc.

The undersigned, a natural person, for the purpose of organizing a corporation for conducting the business and promoting the purposes hereinafter stated, under the provisions and subject to the requirements of the laws of the State of Delaware (particularly Chapter 1, Title 8 of the Delaware Code and the acts amendatory thereof and supplemental thereto, and known, identified, and referred to as the "General Corporation Law of the State of Delaware"), hereby certifies that:

FIRST: The name of the corporation (hereinafter called the "corporation") is International AcuVision Systems, Inc.

SECOND: The address, including street, number, city, and county, of the registered office of the corporation in the State of Delaware is 32 Loockerman Square, suite L-100, City of Dover 19901, County of Kent; and the name of the registered agent of the corporation in the State of Delaware at such address is The Prentice-Hall Corporation Systems, Inc.

THIRD: The nature of the business and the purposes to be conducted and promoted by the corporation, which shall be in addition to the authority of the corporation to conduct any lawful business, to promote any lawful purpose, and to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of the State of Delaware, are as follows:

To purchase, receive, take by grant, gift, devise, bequest, or otherwise, lease, or otherwise acquire, own, hold, improve, employ, use, and otherwise deal in and with real or personal property, or any interest therein, wherever situated, and to sell, convey, lease, exchange, transfer, or otherwise dispose of, or mortgage or pledge, all or any of its property and assets, or any interest therein, wherever situated.

To carry on a general mercantile, industrial, investing, and trading business in all its branches; to devise, invent, manufacture, fabricate, assemble, install, service, maintain, alter, buy, sell, import, export, license as licensor or licensee, lease as lessor or lessee, distribute, job, enter into

negotiate, execute, acquire, and assign contracts in respect of, acquire, receive, grant, and assign licensing arrangements, options, franchises, and other rights in respect of, and generally deal in and with, at wholesale and retail, as principal, and as sales, business, special, or general agent, representative, broker, factor, merchant, distributor, jobber, advisor, and in any other lawful capacity, goods, wares, merchandise, commodities, and unimproved, improved, finished, processed, and other real, personal, and mixed property of any and all kinds, together with the components, resultants, and by-products thereof.

To engage generally in the real estate business as principal, agent, broker, and in any lawful capacity, and generally to take, lease, purchase, or otherwise acquire, and to own, use, hold, sell, convey, exchange, lease, mortgage, work, clear, improve, develop, divide, and otherwise handle, manage, operate, deal in, and dispose of real estate, real property, lands, multiple-dwelling structures, houses, buildings, and other works, and any interest or right therein; to take, lease, purchase, or otherwise acquire, and to own, use, hold, sell, convey, exchange, hire, lease, pledge, mortgage, and otherwise handle, and deal in and dispose of, as principal, agent, broker, and in any lawful capacity, such personal property, chattels, chattels real, rights, easements, privileges, choses in action, notes, bonds, mortgages, and securities as may lawfully be acquired, held, or disposed of; and to acquire, purchase, sell, assign, transfer, dispose of, and generally deal in and with as principal agent, broker, and in any lawful capacity, mortgages and other interests in real, personal, and mixed properties; to carry on a general construction, contracting, building, and realty management business as principal, agent, representative, contractor, subcontractor, and in any other lawful capacity.

To apply for, register, obtain, purchase, lease, take licenses in respect of or otherwise acquire, and to hold, own, use, operate, develop, enjoy, turn to account, grant licenses and immunities in respect of, manufacture under and to introduce, sell, assign, mortgage, pledge, or otherwise dispose of, and, in any manner deal with and contract with reference to:

(a) inventions, devices, formulae, processes, and any improvements and modifications thereof;

(b) letters patent, patent rights, patented processes, copyrights, designs, and similar rights, trade-marks, trade names, trade symbols, and other indications of origin and ownership granted by or recognized under the laws of the United States of America, the District of Columbia, any state or subdivision thereof, and any commonwealth, territory, possession, dependency,

colony, agency or instrumentality of the United States of America and of any foreign country, and all rights connected therewith or appertaining thereunto;

(c) franchises, licenses, grants, and concessions.

To guarantee, purchase, take, receive, subscribe for, and otherwise acquire, own, hold, use, and otherwise employ, sell, lease, exchange, transfer, and otherwise dispose of, mortgage, lend, pledge, and otherwise deal in and with, securities (which term, for the purpose of this Article THIRD, includes, without limitation of the generality thereof, any shares of stock bonds, debentures, notes, mortgages, other obligations, and any certificates, receipts, or other instruments representing rights to receive, purchase, or subscribe for the same, or representing any other rights or interests therein or in any property or assets) of any persons, domestic and foreign firms, associations, and corporations, and of any government or agency or instrumentality thereof; to make payment therefor in any lawful manner; and, while owner of any such securities, to exercise any and all rights, powers, and privileges in respect thereof, including the right to vote.

To make, enter into, perform, and carry out contracts of every kind and description with any person, firm, association, corporation, or government or agency or instrumentality thereof.

To acquire by purchase, exchange, or otherwise, all, or any part of, or any interest in, the properties, assets, business, and good will of any one or more persons, firms, associations, or corporations heretofore or hereafter engaged in any business for which a corporation may now or hereafter be organized under the laws of the State of Delaware; to pay for the same in cash, property, or its own or other securities; to hold, operate, reorganize, liquidate, sell, or in any manner dispose of the whole or any part thereof; and in connection therewith, to assume or guarantee performance of any liabilities, obligations, or contracts of such persons, firms, associations, or corporations, and to conduct the whole or any part of any business thus acquired.

To lend money in furtherance of its corporate purposes and to invest and reinvest its funds from time to time to such extent, to such persons, firms, associations, corporations, governments or agencies or instrumentalities thereof, and on such terms and on such security, if any, as the Board of Directors of the corporation may determine.

To make contracts of guaranty and suretyship of all kinds and endorse or guarantee the payment of principal, interest, or dividends upon, and to

guarantee the performance of sinking fund or other obligations of, any securities, and to guarantee in any way permitted by law the performance of any of the contracts or other undertakings in which the corporation may otherwise be or become interested, of any person, firm, association, corporation, government or agency or instrumentality thereof, or of any other combination, organization, or entity whatsoever.

To borrow money without limit as to amount and at such rates of interest as it may determine; from time to time to issue and sell its own securities, including its shares of stock, notes, bonds, debentures, and other obligations, in such amounts, on such terms and conditions, for such purposes and for such prices, now or hereafter permitted by the laws of the State of Delaware and by this certificate of incorporation, as the Board of Directors of the corporation may determine; and to secure any of its obligations by mortgage, pledge, or other encumbrance of all or any of its property, franchises, and income.

To be a promoter or manager of other corporations of any type or kind; and to participate with others in any corporation, partnership, limited partnership, joint venture, or other association of any kind, or in any transaction, undertaking, or arrangement which the corporation would have power to conduct by itself, whether or not such participation involves sharing or delegation of control with or to others.

To draw, make, accept, endorse, discount, execute, and issue promissory notes, drafts, bills of exchange, warrants, bonds, debentures, and other negotiable or transferable instruments and evidences of indebtedness whether secured by mortgage or otherwise, as well as to secure the same by mortgage or otherwise, so far as may be permitted by the laws of the State of Delaware.

To purchase, receive, take, reacquire, or otherwise acquire, own and hold, sell, lend, exchange, reissue, transfer, or otherwise dispose of, pledge, use, cancel, and otherwise deal in and with its own shares and its other securities from time to time to such an extent and in such manner and upon such terms as the Board of Directors of the corporation shall determine; provided that the corporation shall not use its funds or property for the purchase of its own shares of capital stock when its capital is impaired or when such use would cause any impairment of its capital, except to the extent permitted by law.

To organize, as an incorporator, or cause to be organized under the laws of the State of Delaware, or of any other State of the United States of America, or of the District of Columbia, or of any commonwealth, territory, dependency, colony, possession agency, or instrumentality of the United States of America, or of any foreign country, a corporation or corporations for the purpose of conducting and promoting any business or purpose for which corporations may be organized, and to dissolve, wind up, liquidate, merge, or consolidated any such corporation or corporations or to cause the same to be dissolved, wound up, liquidated, merged, or consolidated.

To conduct its business, promote its purposes, and carry on its operations in any and all of its branches and maintain offices both within and without the State of Delaware, in any and all States of the United States of America, in the District of Columbia, and in any all commonwealths, territories, dependencies, colonies, possessions, agencies, or instrumentalities of the United States of America and of foreign governments.

To promote and exercise all or any part of the foregoing purposes and powers in any and all parts of the world, and to conduct its business in all or any of its branches as principal, agent, broker, factor, contractor, and in any other lawful capacity, either alone or through or in conjunction with any corporations, associations, partnerships, firms, trustees, syndicates, individuals, organizations, and other entities in any part of the world, and, in conducting its business and promoting any of its purposes, to maintain offices, branches, and agencies in any part of the world, to make and perform any contracts and to do any acts and things, and to carry on any business, and to exercise any powers and privileges suitable, convenient, or proper for the conduct, promotion, and attainment of any of the business and purposes herein specified or which at any time may be incidental thereto or may appear conducive to or expedient for the accomplishment of any of such business and purposes and which might be engaged in or carried on by a corporation incorporated or organized under the General Corporation Law of the State of Delaware, and to have and exercise all of the powers conferred by the laws of the State of Delaware upon corporations incorporated or organized under the General Corporation Law of the State of Delaware.

The foregoing provisions of this Article THIRD shall be construed both as purposes and powers and each as an independent purpose and power. The foregoing enumeration of specific purposes and powers shall not be held to limit or restrict in any manner the purposes and powers of the corporation, and the purposes and powers herein specified shall, except when otherwise provided in this Article THIRD, be in no wise limited or restricted by reference to, or inference from, the terms of any provision of this or any

other Article of this certificate of incorporation; provided, that the corporation shall not conduct any business, promote any purpose, or exercise any power or privilege within or without the State of Delaware which, under the laws thereof, the corporation may not lawfully conduct, promote, or exercise.

FOURTH: The total number of shares of stock which the corporation shall have authority to issue is twenty million (20,000,000). The par value of each of such shares is \$.001. All such shares are of one class and are shares of Common Stock.

FIFTH: The name and the mailing address of the incorporator are as follows:

NAME	MAILING ADDRESS
-----	-----
Peter M. Goldstein	 Carlsbad, California

SIXTH: The corporation is to have perpetual existence.

SEVENTH: Whenever a compromise or arrangement is proposed between this corporation and its creditors or any class of them and/or between this corporation and its stockholders or any class of them, any court of equitable jurisdiction within the State of Delaware may, on the application in a summary way of this corporation or of any creditor or stockholder thereof or on the application of any receiver or receivers appointed for this corporation under the provisions of Section 291 of Title 8 of the Delaware Code or on the application of trustees in dissolution or of any receiver or receivers appointed for this corporation under the provisions of Section 279 of Title 8 of the Delaware Code order a meeting of the creditors or class of creditors, and/or of the stockholders or class of stockholders of this corporation, as the case may be, to be summoned in such manner as the said court directs. If a majority in number representing three fourths in value of the creditors or class of creditors, and/or of the stockholders or class of stockholders of this corporation, as the case may be, agree to any compromise or arrangement and to any reorganization of this corporation as consequence of such compromise or arrangement, the said compromise or arrangement and the said reorganization shall, if sanctioned by the court to which the said application has been made, be binding on all the creditors or class of creditors, and/or on all the stockholders or class of stockholders, of this corporation, as the case may be, and also on this corporation.

EIGHTH: For the management of the business and for the conduct of the affairs of the corporation, and in further definition, limitation, and regulation of the powers of the corporation and of its directors and of its stockholders or any class thereof, as the case may be, it is further provided:

1. The management of the business and the conduct of the affairs of the corporation shall be vested in its Board of Directors. The number of directors which shall constitute the whole Board of Directors shall be fixed by, or in the manner provided in, the Bylaws. The phrase "whole Board" and the phrase "total number of directors" shall be deemed to have the same meaning, to wit, the total number of directors which the corporation would have if there were no vacancies. No election of directors need be by written ballot.

2. After the original or other Bylaws of the corporation have been adopted, amended, or repealed, as the case may be, in accordance with the provisions of Section 109 of the General Corporation Law of the State of Delaware, and, after the corporation has received any payment for any of its stock, the power to adopt, amend, or repeal the Bylaws of the corporation may be exercised by the Board of Directors of the corporation; provided, however, that any provision for the classification of directors of the corporation for staggered terms pursuant to the provisions of subsection (d) of Section 141 of the General Corporation Law of the State of Delaware shall be set forth in an initial Bylaw or in a Bylaw adopted by the stockholders entitled to vote of the corporation unless provisions for such classification shall be set forth in this certificate of incorporation.

3. Whenever the corporation shall be authorized to issue only one class of stock, each outstanding share shall entitle the holder thereof to notice of, and the right to vote at, any meeting of stockholders. Whenever the corporation shall be authorized to issue more than one class of stock, no outstanding share of any class of stock which is denied voting power under the provisions of the certificate of incorporation shall entitle the holder thereof to the right to vote at any meeting of stockholders except as the provisions of paragraph (2) of subsection (b) of Section 242 of the General Corporation Law of the State of Delaware shall otherwise require; provided, that no share of any such class which is otherwise denied voting power shall entitle the holder thereof to vote upon the increase or decrease in the number of authorized shares of said class.

NINTH: The personal liability of the directors of the corporation is hereby eliminated to the fullest extent permitted by the provisions of paragraph (7) of subsection (b) of Section 102 of the General Corporation Law of the State of Delaware, as the same may be amended and supplemented.

TENTH: The corporation shall, to the fullest extent permitted by the provisions of Section 145 of the General Corporation Law of the State of Delaware, as the same

may be amended and supplemented, indemnify any and all persons whom it shall have power to indemnify under said section from and against any and all of the expenses, liabilities, or other matters referred to in or covered by said section, and the indemnification provided for herein shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any Bylaw, agreement, vote of stockholders or disinterested directors or otherwise, both as to action in his official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a director, officer, employee, or agent and shall inure to the benefit of the heirs, executors, and administrators of such a person.

ELEVENTH: From time to time any of the provisions of this certificate of incorporation may be amended, altered, or repealed, and other provisions authorized by the laws of the State of Delaware at the time in force may be added or inserted in the manner and at the time prescribed by said laws, and all rights at any time conferred upon the stockholders of the corporation by this certificate of incorporation are granted subject to the provisions of this Article ELEVENTH.

Signed on March 15, 1993.

/s/ PETER M. GOLDSTEIN

Incorporator

-8-

EXHIBIT 3.i.10

**STATE OF DELAWARE
CERTIFICATE OF AMENDMENT
OF CERTIFICATE OF INCORPORATION
INTERNATIONAL ACUVISION SYSTEMS, INC.**

a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware.

DOES HEREBY CERTIFY:

FIRST: That at a meeting of the Board of Directors of International AcuVision Systems, Inc. resolutions were duly adopted setting forth a proposed amendment of the Certificate of Incorporation of said corporation, declaring said amendment to be advisable and calling a meeting of the stockholders of said corporation for consideration thereof. The resolution setting forth the proposed amendment is as follows:

RESOLVED, that the Certificate of Incorporation of this corporation be amended by changing the Article thereof numbered "First" so that, as amended, said Article shall be and read as follows: The Name of the corporation (hereinafter called the "Corporation") is AcuBid.com Inc.

SECOND: That thereafter, pursuant to resolution of its Board of Directors, a special meeting of the stockholders of said corporation was duly called and held upon notice in accordance with Section 222 of the General Corporation Law of the State of Delaware at which meeting the necessary number of shares as required by statute were voted in favor of the amendment.

THIRD: That said amendment was duly adopted in accordance with the provisions of Section 242 of the General Corporation Law of the State of Delaware.

FOURTH: That the capital of said corporation shall not be reduced under or by reason of said amendment.

IN WITNESS WHEREOF, said Corporation has caused this certificate to be signed by Lawrence Schaffer, an Authorized Officer, this 15th day of March, 1999.

By: /s/ Lawrence Schaffer

Authorized Officer

Name: Lawrence Schaffer

Print or Type

Title: President

**STATE OF DELAWARE
SECRETARY OF STATE
DIVISION OF CORPORATIONS
FILED 02:45 PM 03/15/1999**

991099719 - 2351168

EXHIBIT 3.i.11

STATE OF DELAWARE

OFFICE OF THE SECRETARY OF STATE

PAGE 1

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "ACUBID.COM INC." IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE FIFTEENTH DAY OF MARCH, A.D. 1999.

[SEAL]

/s/ EDWARD J. FREEL

Edward J. Freel, Secretary of State

AUTHENTICATION: 9628830

2351168 8300

991099719

DATE: 03-15-99

EXHIBIT 3.i.12

CERTIFICATE OF AMENDMENT
OF
CERTIFICATE OF INCORPORATION
OF
ACUBID.COM INC.

AcuBid.Com Inc., a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware,

DOES HEREBY CERTIFY:

FIRST: That at a meeting of the Board of Directors of AcuBid.Com Inc. resolutions were duly adopted setting forth a proposed amendment to the Certificate of Incorporation of said corporation, declaring said amendment to be advisable and, at an annual meeting of the stockholders of said corporation, calling for a vote thereon. The resolutions setting forth the proposed amendment are as follows:

RESOLVED, that as a Special Resolution, the Company increase its authorized capital to 50,000,000 shares of common stock with a par value of \$.001 per share.

UPON MOTION IT WAS FURTHER RESOLVED as a special Resolution that the Company increase its authorized capital by creating 10,000,000 preferred shares with a par value of \$.001 per share, and attaching thereto the special rights and restrictions, and that the Certificate of Incorporation of this corporation be amended by changing the FOURTH Article thereof so that, as amended said Article shall be and read as follows:

The corporation is authorized to issue two classes of stock, designated, respectively, "common shares" and "preferred shares." The number of authorized common shares is 50,000,000; the number of authorized preferred shares is 10,000,000. Each of the common shares and preferred shares shall have a par value of \$.001 per share.

A statement of the rights, preferences, privileges, and restrictions granted to or imposed on the respective classes of shares or on their holders is as follows:

The Board of Directors will fix the number of shares of each series of preferred stock and will determine or alter the rights, preferences, privileges, and restrictions granted to or imposed on any wholly unissued series of the preferred stock. The Board may increase or decrease the number of shares of any wholly unissued series of preferred stock subsequent to the issuance of those shares.

SECOND: That thereafter, pursuant to resolution of its Board of Directors, an annual meeting of the stockholders of said corporation was duly called and held on March 15, 1999, upon notice in accordance with Section 222 of the General Corporation Law of the State of Delaware at which meeting the necessary number of shares as required by statute were voted in favor of the amendment.

THIRD: That said amendment was duly adopted in accordance with the provisions of Section 242 of the General Corporation Law of the State of Delaware.

IN WITNESS WHEREOF, said corporation has caused this certificate to be signed by Lawrence Schaffer, its President, this 22nd day of June, 1999.

/s/ Lawrence Schaffer

By President

(Title)

STATE OF DELAWARE

OFFICE OF THE SECRETARY OF STATE

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "ACUBID.COM INC.", FILED IN THIS OFFICE ON THE TWENTY-SECOND DAY OF JUNE, A.D. 1999, AT 4:30 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE

COUNTY RECORDER OF DEEDS.

[SEAL] /s/ EDWARD J. FREEL

Edward J. Freel, Secretary of
State

2351168 8100
991253370

AUTHENTICATION: 9823197
DATE: 06-23-99

EXHIBIT 3.ii.2

INTERNATIONAL ACUVISION SYSTEMS, INC.
(a Delaware corporation)

BYLAWS

ARTICLE I
OFFICES

Section 1.1. Registered Office.

The registered office of International AcuVision Systems, Inc. (the "Company") in the State of Delaware shall be located at the principal place of business in that state of the corporation or individual acting as the Company's registered agent in the State of Delaware.

Section 1.2. Principal Executive Office.

The principal executive office of the Company for the transaction of the business of the Company shall be at such place as may be established by the Board of Directors (the "Board"). The Board is granted full power and authority to change said principal executive office from one location to another.

Section 1.3. Other Offices.

The Company may have other offices, either within or without the State of Delaware, at such place or places as the Board from time to time may designate or the business of the Company may require.

ARTICLE II
MEETING OF STOCKHOLDERS

Section 2.1. Date, Time and Place.

Meetings of stockholders of the Company shall be held on such date and at such time and place, either within or without the State of Delaware, as shall be designated by the Board and stated in the written notice of the meeting or in a duly executed written waiver of notice of the meeting.

Section 2.2. Annual Meetings.

Annual meetings of stockholders for the election of directors to the Board and for the transaction of such other business as may be stated in the written notice of the meeting or as may properly come before the meeting shall be held on such date and at such time and place, either within or without the State of Delaware, as shall be designated by the Board and stated in the written notice of the meeting or in a duly executed written waiver of notice of the meeting.

Section 2.3. Special Meetings.

Special meetings of stockholders for any purpose or purposes, unless otherwise prescribed by the General Corporation Law of the State of Delaware, the Certificate of Incorporation or these Bylaws, may be called by the Board or the President. Special meetings of stockholders shall be called by the Board or the Secretary at the written request of stockholders holding a majority of the aggregate number of shares of the capital stock of the Company issued and outstanding and entitled to vote at such meeting. Such written request shall state the purpose or purposes for which the special meeting is called. The place, date and time of a special meeting shall be fixed by the Board or the officer calling the meeting and shall be stated in the written

notice of such meeting, which notice shall state the purpose or purposes for which the meeting is called. Business transacted at a special meeting shall be confined to the purpose or purposes stated in the written notice of meeting and matters germane thereto.

Section 2.4. Notice of Meetings.

Written notice of the place, date and time of, and the general nature of the business to be transacted at, a meeting of stockholders shall be given to each stockholder of record entitled to vote at such meeting, in the manner prescribed by Section 6.1 of these Bylaws, not less than ten (10) nor more than sixty (60) days prior to the date of the meeting.

Section 2.5. Stockholder List

The Secretary or other officer in charge of the stock ledger of the Company shall prepare and make, at least ten (10) days prior to a meeting of stockholders, a complete list of stockholders entitled to vote at the meeting, arranged in alphabetical order, and showing the address of each stockholder and the number of shares of stock of the Company registered in the name of each stockholder. Such list shall be open to examination by any stockholder, for any purpose germane to the meeting, during ordinary business hours, for a period of at least ten (10) days prior to the meeting, either at a place within the city where the meeting is to be held, which place shall be specified in the notice of the meeting, or, if not so specified, at the place where the meeting is to be held. The list also shall be produced and kept at the place and time of the meeting during the whole time thereof, and may be inspected by any stockholder who is present.

Section 2.6. Voting Rights.

In order that the Company may determine the stockholders entitled to notice of, and to vote at, a meeting of stockholders or at any adjournment (s) thereof or to express consent or dissent to corporate action in writing without a meeting, the Board may fix a record date in the manner prescribed by Section 9.1 of these Bylaws. Each stockholder entitled to vote at a meeting of stockholders or to express consent or dissent to corporate action in writing without a meeting may authorize another person or persons to act for such stockholder by proxy in the manner prescribed by Section 2.7 of these Bylaws. Except as specifically provided otherwise by the General Corporation Law of the State of Delaware, the Certificate of Incorporation, or these Bylaws, each holder of capital stock entitled to vote at a meeting of stockholders or to express consent or dissent to corporate action in writing without a meeting shall be entitled to one vote for each share of such stock registered in such stockholder's name or the books and records of the Company as of the record date.

Section 2.7. Proxies

Each proxy shall be in writing and shall be executed by the stockholder giving the proxy or by such stockholder's duly authorized attorney. No proxy shall be voted or acted upon after three (3) years from its date, unless the proxy expressly provides for a longer period. Unless and until voted, every proxy shall be revocable at the pleasure of the person who executed it or of his or her legal representative or assigns, except in those cases where an irrevocable proxy permitted by the General Corporation Law of the State of Delaware shall have been given.

Section 2.8. Quorum and Adjournment(s) of Meetings.

Except as specifically provided otherwise by the General Corporation Law of the State of Delaware, the Certificate of Incorporation, or these Bylaws, a majority of the aggregate number of shares of each class of capital stock issued and outstanding and entitled to vote, present in person or represented by proxy, shall constitute a quorum for the transaction of business at a meeting of stockholders. If such majority shall not be present in person or represented by proxy at a meeting of stockholders, the stockholders entitled to

vote thereat, present in person or represented by proxy, shall have the power to adjourn the meeting from time to time until holders of the requisite number of shares of stock entitled to vote at the meeting shall be present in person or represented by proxy. When a meeting of stockholders is adjourned to another place, date or time, notice need not be given of the adjourned meeting if the place, date, and time of such adjourned meeting are announced at the meeting at which the adjournment is taken. At any such adjourned meeting at which a quorum shall be present in person or represented by proxy, stockholders may transact any business that might have been transacted at the meeting as originally noticed, but only those stockholders entitled to vote at the meeting as originally noticed shall be entitled to vote at any adjournment(s) thereof. If the adjournment is for more than thirty (30) days, or if after the adjournment a new record date is fixed for the adjourned meeting, a notice of the adjourned meeting shall be given to each stockholder of record entitled to vote at the meeting.

Section 2.9. Required Vote.

Except as specifically provided otherwise by the General Corporation Law of the State of Delaware, the Certificate of Incorporation or these Bylaws, the affirmative vote of a majority of the shares of each class of capital stock present in person or represented by proxy at a meeting of stockholders at which a quorum is present and entitled to vote on the subject matter (including, but not limited to, the election of directors to the Board) shall be the act of the stockholders with respect to the matter voted upon.

Section 2.10. Action Without Meeting.

Notwithstanding contrary provisions of these Bylaws covering notices and meetings, any action required or permitted to be taken at an annual or special meeting of stockholders may be taken by stockholders without a meeting, without prior notice, and without a vote if a consent in writing, setting forth the action so taken, shall be signed by the holders of shares of capital stock issued and outstanding and entitled to vote on the subject matter having not less than the minimum number of votes that would be necessary to authorize or take such action at a meeting of stockholders at which all such shares of stock entitled to vote thereon were present and voted. Prompt notice of the taking of corporate or other action by stockholders without a meeting by less than unanimous written consent of stockholders shall be given to those stockholders who have not consented in writing.

ARTICLE III

DIRECTORS

Section 3.1. Board of Directors.

The business and affairs of the Company shall be managed by, or under the direction of, a Board of Directors. The Board may exercise all such powers of the Company and do all such lawful acts and things on its behalf as are not by the General Corporate Law of the State of Delaware, the Certificate of Incorporation or these Bylaws directed or required to be exercised or done by stockholders.

Section 3.2. Number, Election and Tenure.

The number of directors which shall constitute the whole Board shall be fixed from time to time by the resolution of the Board. In no event shall the total number of directors which shall constitute the whole Board be fixed by the Board at less than one (1) or more than seven (7). The Board shall not at any time decrease the total number of directors which shall constitute the whole Board if to do so would shorten the term of any incumbent director. With the exception of the initial Board which shall be elected by the incorporator of the Company, and except as provided otherwise in these Bylaws, directors shall be elected at the annual meeting of stockholders. Each director shall hold office until the annual meeting of stockholders next succeeding his or her election or appointment and until his or her successor is elected and qualified or until his or her earlier

resignation or removal.

Section 3.3. Resignation and Removal.

Any director or member of a committee of the Board may resign at any time upon written notice to the Board, the Chairman of the Board, or the President. Unless specified otherwise in the notice, such resignation shall take effect upon receipt of the notice by the Board, the Chairman of the Board, or the President. The acceptance of a resignation shall not be necessary to make it effective. Any director may be removed, either with or without cause, as provided by the General Corporation Law of the State of Delaware.

Section 3.4. Vacancies and Newly Created Directorships.

Vacancies occurring for any reason and newly-created directorships resulting from an increase in the authorized number of directors which shall constitute the whole Board, as fixed pursuant to Section 3.2 of these Bylaws, shall be filled by the election of a new director or directors at a special meeting of stockholders called for such purpose. Any director so chosen shall hold office until the annual meeting of stockholders next succeeding his or her election or appointment and until his or her successor shall be elected and qualified, or until his or her earlier resignation or removal.

ARTICLE IV MEETINGS OF THE BOARD OF DIRECTORS

Section 4.1. Date, Time and Place.

Meetings of the Board shall be held on such date and at such time and place, either within or without the State of Delaware, as shall be determined by the Board pursuant to these Bylaws.

Section 4.2. Annual Meetings.

After the annual meetings of stockholders, the newly-elected Board may hold a meeting, on such date and at such time and place as shall be determined by the Board, for the purpose of organization, election of officers and such other business that may properly come before the meeting. Such meeting may be held without notice.

Section 4.3. Regular Meetings.

Regular meetings of the Board may be held without notice on such date and at such time and place as shall be determined from time to time by the Board.

Section 4.4. Special Meetings.

Special meetings of the Board may be held at any time upon the call of the Chairman of the Board, the President or the Secretary by means of oral, telephonic, written telegraphic, cable or other similar notice, duly given, delivered, sent or mailed to each director, in the manner prescribed by Section 6.1 of these Bylaws. Special meetings of the Board may be held at any time without notice if all of the directors are present or if those directors not present waive notice of the meeting in writing either before or after the date of the meeting.

Section 4.5. Quorum.

A majority of the whole Board as fixed pursuant to Section 3.2 of these Bylaws shall constitute a quorum for the transaction of business at a meeting of the Board. If a quorum shall not be present at a

meeting of the Board, the directors present thereat may adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum shall be present.

Section 4.6. Required Vote.

Except as specifically provided otherwise by the General Corporation Law of the State of Delaware, the affirmative vote of a majority of the directors present at a meeting of the Board at which a quorum is present shall be the act of the Board with respect to the matter voted upon.

Section 4.7. Action Without Meeting.

Any action required or permitted to be taken at a meeting of the Board, or committee thereof, may be taken by directors without a meeting if all of the members of the Board, or committee thereof, consent thereto in writing and such writing is filed with the minutes of proceedings of the Board, or committee thereof.

Section 4.8. Telephone Meetings.

Members of the Board, or any committee thereof, may participate in a meeting of the Board, or committee thereof, by means of conference telephone or similar communications equipment by means of which all of the members participating in the meeting can hear each other. Participation by members of the Board, or committee thereof, by such means shall constitute presence in person of such members at such meeting.

**ARTICLE V
COMMITTEES OF THE BOARD OF DIRECTORS**

Section 5.1. Designation and Powers.

The Board may designate one or more committees from time to time in its discretion, by resolution passed by the affirmative vote of a majority of the whole Board as fixed pursuant to Section 3.2 of these Bylaws. Each committee shall consist of one or more of the directors on the Board. The Board may designate one or more directors as alternate members of any committee who may replace any absent or disqualified member at any meeting of the committee. In the absence or disqualification of a member of a committee, the member or members thereof present at any meeting and not disqualified from voting, whether or not such member or members constitute a quorum, may unanimously appoint another member of the Board to act at the meeting in the place of any such absent or disqualified member. Any such committee, to the extent provided in the resolution of the Board, shall have and may exercise all of the powers and authority of the Board in the management of the business and affairs of the Company and may authorize the corporate seal of the Company affixed to all papers which may require it; but no such committee shall have the power or authority in reference to amending the Certificate of Incorporation or these Bylaws, adopting an agreement of merger or consolidation, recommending to stockholders the sale, lease, or exchange of all or substantially all of the Company's assets, or recommending to stockholders a dissolution of the Company or a revocation of a dissolution; and, unless the resolution of the Board expressly so provides, no such committee shall have the power or authority to declare a dividend or to authorize the issuance of stock of the Company or any class or series of stock. Each committee shall keep regular minutes of its meetings and shall report the same to the Board when requested to do so.

**ARTICLE VI
NOTICES**

Section 6.1. Delivery of Notice.

Notices to stockholders and, except as permitted below, to directors on the Board shall be in writing and may be delivered by mail or by messenger. Notice by mail shall be deemed to be given at the time when such notice is deposited in a United States post office or letter box, enclosed in a postpaid sealed wrapper, and addressed to a stockholder or director at his respective address appearing on the books and records of the Company, unless such stockholder or director shall have filed with the Secretary a written request that notices intended for such stockholder or director be mailed or delivered to some other address, in which case the notice shall be mailed to or delivered at the address designated in such request. Notice by messenger shall be deemed to be given when such notice is delivered to the address of a stockholder or director as specified above. Notices to directors also may be given orally in person or by telephone, or by telex, telegram, cable, or other similar means, or by leaving the notice at the residence or usual place of business of a director. Notice by oral communication, telex, telegram, cable, or other similar means shall be deemed to be given upon dispatch of such notice. Notice by messenger shall be deemed to be given when such notice is delivered to a director's residence or usual place of business. Notices, requests, and other communications required or permitted to be given or communicated to the Company by the Certificate of Incorporation, these Bylaws, or any other agreement shall be in writing and may be delivered by messenger, United States mail, telex, telegram, cable, or other similar means. Notice to the Company shall be deemed to be given upon actual receipt of such notice by the Company.

Section 6.2. Waiver of Notice.

Whenever notice is required to be given by the General Corporation Law of the State of Delaware, the Certificate of Incorporation, or these Bylaws, a written waiver of notice signed by the person entitled thereto, whether before or after the time stated in the notice, shall be deemed equivalent to notice. Attendance of a person at a meeting shall constitute a waiver of notice of such meeting, except when the person attends the meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of stockholders, Board, or committee of the Board need be specified in any written waiver of notice.

**ARTICLE VII
OFFICERS**

Section 7.1. Officers.

At its annual meeting, or at such other meeting as it may determine, or by unanimous written consent of the directors without meeting, the Board shall elect such officers as the Board from time to time may designate or the business of the Company may require. The Chairman of the Board shall be selected from among the directors on the Board, but no other executive officer need be a member of the Board. Any number of offices may be held by the same person.

Section 7.2. Other Officers and Agents.

The Board also may elect such other officers and agents as the Board from time to time may determine to be advisable. Such officers and agents shall serve for such terms, exercise such powers, and perform such duties as shall be specified from time to time by the Board.

Section 7.3. Tenure, Resignation, Removal and Vacancies.

Each officer of the Company shall hold his office until his or her successor is elected and qualified, or until his or her earlier resignation or removal; provided, that if the term of office of any officer elected pursuant to Section 7.2 of these Bylaws shall have been fixed by the Bylaws or determined by the Board or other governing body, such person shall cease to hold office no later than the date of expiration of such term, regardless of whether any other person shall have been elected or appointed to succeed such person. Each officer shall hold his or her office until his or her successor is elected and qualified or until his or her earlier resignation or removal. Any officer elected by the Board may be removed at any time, with or without cause, by the Board; provided, that any such removal shall be without prejudice to the rights, if any, of the officer so employed under any employment contract or other agreement with the Company. Any officer may resign at any time upon written notice to the Board, the Chairman of the Board or the President. Unless specified otherwise in the notice, such resignation shall take effect upon receipt of the notice by the Board, the Chairman of the Board or the President. The acceptance of the resignation shall not be necessary to make it effective. Any vacancy occurring in any office of the Company by death, resignation, removal or otherwise shall be filled by the Board and such successor or successors shall hold office for such term as may be specified by the Board.

Section 7.4. Authority and Duties.

All officers and agents, as between themselves and the Company, shall have such authority and perform such duties in the management of the Company as may be provided in these Bylaws and as generally pertain or are necessarily incidental to the particular office or agency. In addition to the powers and duties hereinafter specifically prescribed for certain officers of the Company, the Board from time to time may impose or confer upon any of the officers such additional duties and powers as the Board may see fit, and the Board from time to time may impose or confer any or all of the duties and powers hereinafter specifically prescribed for any officer upon any other officer or officers. The Board may give general authority to any officer to affix the corporate seal of the Company and to attest the affixing by his or her signature.

Section 7.5. The Chairman of the Board.

The Chairman of the Board shall preside at all meetings of stockholders and of the Board, and shall be a member of all standing committees of the Board. The Chairman of the Board shall see that all resolutions and orders of the Board are carried into effect, shall vote, in the name of the Company, stock or securities in other corporations or associations held by the Company unless another officer is designated by the Board for that purpose, and in connection with all the foregoing shall be authorized to delegate to the President and the other officers such of his or her powers and such of his or her duties as he or she may deem to be advisable.

Section 7.6. The Chief Executive Officer.

The Chief Executive Officer shall have general and active management, supervision, direction, and control of the business of the Company. He or she shall assist the Chairman of the Board in the management of the Company and in the absence or disability of or upon the delegation by the Chairman of the Board he or she shall preside at all meetings of stockholders and of the Board. He or she shall report from time to time to the Board all matters within his or her knowledge which the interest of the Company may require to be brought to the attention of the Board. The Chief Executive Officer shall have the general powers and duties of supervision and management usually vested in the office of chief executive officer of a corporation and shall exercise such powers and perform such duties as generally pertain or are necessarily incidental to his or her office and shall have such other powers and perform such other duties as may be specifically assigned to him or her from time to time by the Board or Chairman of the Board.

Section 7.7. The President.

The President shall perform such duties as may be specifically assigned to him or her from time to time by the Board, the Chairman of the Board, or the Chief Executive Officer. In case of the absence or disability of the Chief Executive Officer, and if the Board, the Chairman of the Board, or the Chief Executive Officer has so authorized, the President shall perform the duties of the office of the Chief Executive Officer.

Section 7.8. The Treasurer.

The Treasurer shall be the Chief Financial Officer of the Company and shall have the custody of the corporate funds and securities and shall keep full and accurate accounts of receipts and disbursements in books and records belonging to the Company. He or she shall deposit all moneys and other valuable effects in the name and to the credit of the Company in such depositories as may be designated by the Board or any officer of the Company authorized by the Board to make such designation. The Treasurer shall exercise such powers and perform such duties as generally pertain or are necessarily incidental to his or her office and shall perform such other duties as may be specifically assigned to him or her from time to time by the Board, the Chairman of the Board, or the Chief Executive Officer. The Treasurer shall disburse the funds of the Company as may be ordered by the Board, the Chairman of the Board, or the Chief Executive Officer, taking proper vouchers for such disbursements. He or she shall render to the Chairman of the Board, the President, and the Board (at its regular and special meetings), or whenever any of them may request it, an account of all of his or her transactions as Treasurer and of the financial condition of the Company. If required by the Board, he or she shall give the Company a bond in such sum and with such surety or sureties as shall be satisfactory to the Board for the faithful performance of the duties of his or her office and for the restoration to the Company, in case of his or her death, resignation, retirement, or removal from office, of all books, papers, vouchers, moneys, and other property of whatever kind in his or her possession or under his or her control belonging to the Company.

Section 7.9. The Secretary.

The Secretary shall attend all meetings of the Board and all meetings of stockholders and record all votes and record the proceedings of such meetings in a book to be kept for that purpose. He or she shall perform like duties for any committees of the Board when required or requested. He or she shall give, or cause to be given, notice of all meetings of stockholders and, when necessary, of the Board. The Secretary shall exercise such powers and perform such duties as generally pertain or are necessarily incidental to his or her office and shall perform such other duties as may be specifically assigned to him or her from time to time by the Board, the Chairman of the Board or the Chief Executive Officer. The Secretary shall have custody of the corporate seal of the Company and he or she, or an Assistant Secretary, if any, shall have authority to affix the corporate seal to any instrument requiring it, and when so affixed it shall be attested by his or her signature or by the signature of an Assistant Secretary.

Section 7.10. The Assistant Secretary(ies).

The Assistant Secretary, if any be so appointed by the Board, or if there be more than one, the Assistant Secretaries, shall perform such duties as may be specifically assigned to them from time to time by the Board, the Chairman of the Board or the Chief Executive Officer. In case of the absence or disability of the Secretary, and if the Board, the Chairman of the Board or the Chief Executive Officer has so authorized, the Assistant Secretary, or if there be more than one Assistant Secretary, such Assistant Secretary as the Board, the Chairman of the Board, or the Chief Executive Officer shall designate, shall perform the duties of the office of the Secretary.

ARTICLE VIII

CERTIFICATES OF STOCK

Section 8.1. Form and Signature.

The stock certificates representing the stock of the Company shall be in such form or forms not inconsistent with the General Corporation Law of the State of Delaware, the Certificate of Incorporation and these Bylaws as the Board shall approve from time to time. Stock certificates shall be numbered, the certificates for the shares of stock to be numbered consecutively, and shall be entered in the books and records of the Company as such certificates are issued. No certificate shall be issued for any share until the consideration therefor has been fully paid. Stock certificates shall exhibit the holder's name, certify the class and series of stock and the number of shares in such class and series of stock owned by the holder, and shall be signed (a) by the Chairman of the Board, or any Vice Chairman of the Board, or the Chief Executive Officer, or the President, and (b) by the Treasurer, or any Assistant Treasurer, or the Secretary, or any Assistant Secretary. Any or all of the signatures on a stock certificate may be facsimiles. In case any officer, transfer agent, or registrar who has signed or whose facsimile signature has been placed on a certificate shall have ceased to be such officer, transfer agent or registrar before such certificate is issued, such certificate may be issued by the Company with the same effect as if he or she were such officer, transfer agent or registrar on the date of issuance.

Section 8.2. Lost, Stolen or Destroyed Certificates.

The Board may direct that a new stock certificate be issued in place of any certificate theretofore issued by the Company which is alleged to have been lost, stolen, or destroyed, upon the making of an affidavit of that fact by the person, or his or her legal representative, claiming the certificate of stock to be lost, stolen or destroyed. When authorizing such issuance of a new certificate, the Board, in its discretion and as a condition precedent to the issuance thereof, may require the owner of the lost, stolen or destroyed certificate, or his or her legal representative, to advertise the same in such manner as the Board shall require and/or to give the Company a bond in such sum as the Board shall direct as indemnity against any claim that may be made against the Company, any transfer agent or any registrar on account of the alleged loss, theft, or destruction of any such certificate or the issuance of such new certificate.

Section 8.3. Registration of Transfer.

Shares of common stock of the Company shall be transferable only upon the Company's books by the holders thereof in person or by their duly authorized attorneys or legal representatives, and upon such transfer the old certificates shall be surrendered to the Company by the delivery thereof to the person in charge of the stock and transfer books and ledgers of the Company, or to such other person as the Board may designate. Upon surrender to the Company of a certificate for shares, duly endorsed or accompanied by proper evidence of succession, assignment, or authority to transfer, the Company shall issue a new certificate to the person entitled thereto, cancel the old certificate and record the transaction on its books and records.

ARTICLE IX

GENERAL PROVISIONS

Section 9.1. Record Date.

In order that the Company may determine the stock holders entitled to notice of, and to vote at, a meeting of stockholders, or to express consent or dissent to corporate action in writing without meeting, or entitled to receive payment of any dividend or other distribution or allotment of any rights, or entitled to exercise any rights in respect of any change, conversion, or exchange of stock, or for the purpose of any other

lawful action, the Board may fix, in advance, a record date which shall not be more than sixty (60) nor less than ten (10) days prior to the date of such meeting nor more than sixty (60) days prior to any other action. A determination of stockholders of record entitled to notice of, and to vote at, a meeting of stockholders shall apply to any adjournment(s) of such meeting; provided, however, that the Board may, in its discretion, and shall if otherwise required by these Bylaws fix a new record date for the adjourned meeting.

Section 9.2. Registered Stockholders.

Except as specifically provided otherwise by the General Corporation Law of the State of Delaware, the Company shall be entitled to recognize the exclusive right of a person registered on its books and records as the owner of shares of stock of the Company to receive dividends and to vote as such owner, shall be entitled to hold such person liable for calls and assessments, and shall not be bound to recognize any equitable or other claims to, or interest in, such stock on the part of any other person, whether or not the Company shall have express or other notice thereof.

Section 9.3. Dividends.

The Board shall declare and pay dividends ratably, share for share, on the Company's capital stock in all sums so declared, out of funds legally available therefor.

Section 9.4. Dividend Declarations.

Dividends on the capital stock of the Company may be declared quarterly, semiannually or annually as the Board may from time to time, in its discretion, determine.

Section 9.5. Checks and Notes.

All checks and drafts on the bank accounts of the Company, all bills of exchange and promissory notes of the Company, and all acceptances, obligations, and other instruments for the payment of money drawn, signed, or accepted by the Company shall be signed or accepted, as the case may be, by such officer or officers, agent or agents, and in such manner as shall be thereunto authorized from time to time by the Board or by officers of the Company designated by the Board to make such authorization.

Section 9.6. Fiscal Year.

The fiscal year of the Company shall commence on September 1 and end on August 31 of each year, unless otherwise fixed by resolution of the Board.

Section 9.7. Corporate Seal.

The corporate seal shall be circular in form and shall have inscribed thereon the name of the Company, the year of its organization, and the words "Corporate Seal" and "Delaware." The seal may be used by causing it or a facsimile thereof to be impressed, affixed or otherwise reproduced.

Section 9.8. Voting of Securities of Other Issuers.

In the event that the Company shall own and/or have power to vote any securities (including, but not limited to, shares of stock) of any other issuer, such securities shall be voted by the Chairman of the Board as provided in Section 7.5 of these Bylaws, or by such other person or persons, to such extent, and in such manner as may be determined by the Board. If the Company shall be a general partner in any partnership, the acts of the Company in such capacity may be approved by the Board and taken by the officers as may be authorized or determined by the Board from time to time.

EXHIBIT 4.1

CERTIFICATE OF DESIGNATIONS

**ESTABLISHING POWERS, DESIGNATIONS, PREFERENCES AND
RELATIVE, PARTICIPATING, OPTIONAL OR OTHER RIGHTS
AND
QUALIFICATIONS, LIMITATIONS OR RESTRICTIONS**

OF THE

SERIES A CONVERTIBLE PREFERRED STOCK

OF

ACUBID.COM, INC

Pursuant to Section 151 of the General Corporation Law of the State of Delaware

It is hereby certified that:

I. The name of the corporation is AcuBid.com, Inc.

II. The Certificate of Incorporation of the Company authorizes the issuance of 10,000,000 shares of preferred stock, par value \$0.001 per share ("Preferred Stock"), and expressly vests in the Board of Directors of the Company the authority to issue any or all of said shares in one or more series and to fix, by resolution or resolutions, the voting powers, designations, preferences and relative, participating, optional or other special rights, and the qualifications, limitations or restrictions thereof of each series to be issued.

III. The Board of Directors of the Company, pursuant to the authority expressly vested in it, by unanimous written consent, adopted the following resolution relating to creating a series, and providing for the issuance, of Preferred Stock:

RESOLVED, that pursuant to the provisions of Article __ of the Certificate of Incorporation of AcuBid.com, Inc. (the "Company"), a Delaware corporation, the Company has authorized and created a series of Preferred Stock, and the designations, voting powers, preferences and relative, participating, optional, redemption and other special rights (the "Rights and Preferences") of the Preferred Stock are to be as follows:

1. Designation and Amount. The designation of the series of preferred stock created hereby is the Series A Convertible Preferred Stock, par value \$0.001 per share (the "Series A Preferred"). The number of shares which shall constitute the Series A Preferred shall be 4,000,000 shares.

2. Stated Value. The stated value for each share of the Series A Preferred shall be \$1.00 (the "Stated Value").

3. Rank. The Series A Preferred shall, with respect to dividend rights, redemption rights, and rights on liquidation, winding up, and dissolution, rank junior to the "Senior Securities" (as defined below), on a parity with the "Parity Securities" (as defined below), and senior to the Company's Common Stock and to all other classes and series of stock of the Company now or hereafter authorized, issued, or outstanding which are not expressly designated as senior to the Series A Preferred and the Parity Securities (collectively, the "Junior Securities"). For purposes hereof, "Senior Securities" shall consist of any class or series of stock that ranks senior to the Series A Preferred as to dividend rights, redemption rights, and rights on liquidation, winding up, and dissolution, and "Parity Securities" shall consist of any class or series of stock that ranks on a parity with the Series A Preferred as to dividend rights, redemption rights, and rights on liquidation, winding up, and dissolution.

4. Dividends.

(a) The holders of the Series A Preferred, in preference to the holders of Junior Securities, shall be entitled to receive, when, as, and if declared by the Board of Directors of the Company, out of any assets of the Company legally available for the payment of dividends, cumulative annual dividends per share at the applicable per annum rate set forth in paragraph 4(b). Such dividends shall be payable in cash. The amount of dividends per share not so paid shall be added to the aggregate amount of dividends per share unpaid on prior payment dates which remain unpaid on such date, and this total (the "Cumulative Deferred Amount per share") shall be added to the Stated Value per share for purposes of determining the amount of annual dividends per share which shall thereafter accumulate on the Series A Preferred. Any payment of cash dividends by the Company shall first be applied to reduce the Cumulative Deferred Amount per share. The holders of the Series A Preferred shall not be entitled to participate in any dividends payable in respect of any other class or series of capital stock of the Company.

(b) The applicable per annum rate of annual dividends per share for the Series A Preferred shall be six percent (6%) of the Stated Value per share, payable on a semi-annual basis each June 30 and December 31.

(c) Dividends for Series A Preferred shall accrue and be cumulative, whether or not declared, on each share of such series from and after the date of issuance thereof. Except for the additional amounts due in respect of the Cumulative Deferred Amount per share, no interest, or sum

of money in lieu of interest, shall be payable in respect of any dividend payment or payments on the shares of Series A Preferred which may be in arrears.

(d) Subject to paragraph 4(g), so long as any shares of the Series A Preferred are outstanding, the Company shall not (i) declare, pay, or set apart for payment any dividend on any of the Junior Securities, except if all accrued dividends on Series A Preferred have been paid to date on the date such other dividend is declared, or (ii) make any payment on account of, or set apart for payment money for a sinking or other similar fund for, the purchase, redemption, retirement, or other acquisition for value of any of, or redeem, purchase, retire, or otherwise acquire for value any of, the Junior Securities or any warrants, rights, calls, or options exercisable for or convertible into any of the Junior Securities, or (iii) make any distribution in respect of the Junior Securities or any warrants, rights, calls, or options exercisable for or convertible into any of the Junior Securities, in any such case either directly or indirectly, and whether in cash, obligations, or shares of the Company or other property (other than distributions or dividends payable solely in a particular class or series of Junior Securities), unless prior to or concurrently with such declaration, payment, setting apart for payment, purchase, redemption, other acquisition for value, or distribution, as the case may be, all accrued and unpaid dividends, if any, on shares of the Series A Preferred not paid on the dates provided for in paragraph 4(c) hereof shall have been paid or declared and set aside for payment.

(e) The date on which the Company initially issues any shares of the Series A Preferred shall be deemed to be the "date of issuance" of such shares regardless of the number of times transfers of shares of such series are made on the stock transfer books maintained by or for the Company and regardless of the number of certificates that may be issued to evidence such shares of Series A Preferred.

(f) So long as any shares of Series A Preferred are outstanding, the Company shall not declare, pay, or set apart for payment any dividend on any Parity Securities unless concurrently with such declaration, payment, or setting apart for payment, as the case may be all accrued and unpaid dividends and repayments upon redemption of the Series A Preferred and all Parity Securities have been paid or made, as the case may be. The Series A Preferred and all Parity Securities shall share ratably in the amount of such payment in accordance with the sums that would be payable on such shares if all dividends were paid in full. Any repurchase, redemption, or retirement of Parity Securities shall be made on a pro rata basis with respect to the Series A Preferred unless all accrued and unpaid dividends and repayments upon redemption on the Series A Preferred have been paid or made, as the case may be.

(g) Subject to the foregoing provisions of this paragraph and to the provisions of paragraph 5 hereof, the Board of Directors may declare and the Company may pay or set apart for payment dividends and other distributions on any of the Junior Securities, and may purchase or otherwise redeem any of the Junior Securities or any warrants, rights, or options exercisable for or convertible into any of the Junior Securities, and the holders of the shares of Series A Preferred shall not be entitled to share therein.

5. Liquidation Preference.

(a) In the event of any voluntary or involuntary liquidation, dissolution, or winding up of the affairs of the Company or sale of substantially all assets, the holders of shares of any unconverted Series A Preferred then outstanding shall be entitled to receive, in conjunction with any provision then being made for holders of Parity Securities, if any, an amount in cash equal to the Stated Value for each share outstanding, plus an amount in cash equal to all accrued but unpaid dividends thereon to the date fixed for liquidation, dissolution, or winding up before any payment shall be made or any assets distributed to the holders of any of the Junior Securities. After payment of the full amount of the liquidation preference payable to the holders of shares of Series A Preferred and the payment of any other liquidation preferences payable with respect to any Senior Securities or Parity Securities, holders of Series A Preferred shall be entitled to share ratably in the distribution of the remaining available assets of the Company in the proportion that each holder's shares, calculated on an as converted basis, bears to the total number of shares of capital stock of the Company outstanding and eligible to participate in such distribution, assuming conversion as applicable. If the assets of the Company are not sufficient to pay in full the liquidation payments payable to the holders of outstanding shares of Series A Preferred and the holders of Parity Securities, if any, then the holders of all such shares shall share ratably in such distribution of assets in accordance with the amount which would be payable on such distribution if the amounts to which the holders of outstanding shares of Series A Preferred and the holders of Parity Securities were paid in full.

(b) For the purposes of this paragraph, neither the voluntary sale, lease, conveyance, exchange, or transfer (for cash, shares of stock, securities, or other consideration) of all or substantially all the property or assets of the Company nor the consolidation or merger of the Company with one or more other corporations shall be deemed to be a liquidation, dissolution, or winding up, voluntary or involuntary, unless such voluntary sale, lease, conveyance, exchange, or transfer shall be in connection with a plan of liquidation, dissolution, or winding up of the Company.

6. Redemption.

(a) **Right to Redemption.** At any time on or after the fifth anniversary of the issuance of the Series A Preferred, the holders of Series A Preferred may elect to require the Company to redeem such holders' shares of Series A Preferred at a price equal to the Stated Value per share plus all accrued and unpaid dividends accrued as of such date. The holders of Series A Preferred may require the Company to effect such a redemption by giving written notice to the Company of such election. Upon receipt of such notice, the Company (and such holders) will be obligated to redeem the percentage of shares of Series A Preferred specified in the notice of redemption (ratably among the holders of each series of the Series A Preferred).

(b) **Continuing Obligation.** If the funds of the Company legally available for redemption of Series A Preferred upon any demand for redemption by holders of the Series A Preferred are insufficient to redeem the total number of shares of Series A Preferred to be redeemed in a requested

redemption, at the option of the holders of Series A Preferred demanding redemption, those funds that are legally available will be used to redeem the maximum possible number of shares of Series A Preferred ratably among the holders of the Series A Preferred to be redeemed based upon the aggregate redemption price of such shares held by each such holder. In such case, at any time and from time to time thereafter when additional funds of the Company are legally available for redemption of shares of Series A Preferred, such funds immediately will be used to redeem the balance of the shares of Series A Preferred which the Company has become obligated to redeem but which it has not redeemed and such funds will not be used for any other purpose, including to redeem any shares of Series A Preferred which the Company is obligated to redeem in connection with any subsequently requested redemption.

(c) Failure to Redeem. An Event of Default (as defined in Section 8(f) hereof) shall be deemed to occur in the event the Company is unable to legally redeem or otherwise fails to redeem any shares of Series A Preferred included in a demand for redemption within 15 days following receipt by the Company of the notice of such requested redemption.

(d) Dividends; Rights of Holders. No share of Series A Preferred is entitled to any dividends accruing after the date on which the redemption price of such share of Series A Preferred is paid. On such date, all rights of the holder of such share of Series A Preferred will cease, and such share of Series A Preferred will not be deemed to be outstanding.

(e) Reissuance; New Certificates. Any shares of Series A Preferred which are redeemed or otherwise acquired by the Company will be canceled and will not be reissued, sold or transferred. If fewer than the total number of shares of Series A Preferred represented by any certificate are redeemed, a new certificate representing the number of unredeemed shares of Series A Preferred will be issued to the holder thereof without cost to such holder within three

(3) business days after surrender of the certificate representing the redeemed shares.

(f) Ratable Offers. Neither the Company nor any subsidiary will redeem, repurchase or otherwise acquire any shares of Series A Preferred pursuant to this Section 6, except as expressly authorized herein or pursuant to a purchase offer made pro-rata to all holders of shares of Series A Preferred on the basis of the number of shares of Series A Preferred owned by each such holder.

7. Conversion. The holders of Series A Preferred have conversion rights as follows (the "Conversion Rights"):

(a) Right to Convert. Except as set forth in Section 7(b) below, each share of Series A Preferred shall initially be convertible, at the option of the holder thereof, at any time on or after six months from the date of issuance thereof, into a number of fully paid and nonassessable shares of Class A Common Stock, par value \$.01 per share, of the Company (the "Common Stock") as follows ("Conversion Rate"): (i) if conversion occurs on or before the first anniversary following issuance, such Series A Preferred will convert at a rate of .666 shares of Common Stock for each

share of Series A Preferred; (ii) if conversion occurs after the first anniversary but on or before the second anniversary following issuance, such Series A Preferred will convert at a rate of .400 shares of Common Stock for each share of Series A Preferred; (iii) if conversion occurs after the second anniversary but on or before the third anniversary following issuance, such Series A Preferred will convert at a rate of .285 shares of Common Stock for each share of Series A Preferred; (iv) if conversion occurs after the third anniversary following issuance, such Series A Preferred will convert at a rate of .200 shares of Common Stock for each share of Series A Preferred. The Conversion Rate of the Series A Preferred shall be subject to adjustment from time to time as provided in Section 7(d) hereof. The Stated Value of each series of Series A Preferred shall not be subject to adjustment (except as provided in Section 7(d)). Upon conversion, all accrued or unpaid dividends on the shares of Series A Preferred so converted shall, at the option of the Company, be paid in either cash, to the extent permitted by applicable law (and if not then permitted by applicable law, at such time as the Company is permitted by applicable law to pay any such dividends) or, at the Company's option, converted into the number of fully paid and nonassessable shares of Common Stock which results from dividing the fair market value of a share of Common Stock (as determined in good faith by the Board of Directors) at such time into the aggregate of all such accrued or unpaid dividends on the Series A Preferred so converted. Notwithstanding anything else contained herein to the contrary, if, in respect of any shares of Series A Preferred, the Company elects (whether as a result of a voluntary or automatic conversion) to pay all accrued or unpaid dividends in cash, then the Company shall pay all accrued or unpaid dividends (whether declared or undeclared) on the remaining shares of Series A Preferred in cash, and, if, in respect of any shares of Series A Preferred, the Company elects (whether as a result of a voluntary or automatic conversion) to pay all accrued or unpaid dividends in shares of Common Stock, then the Company shall pay all accrued or unpaid declared dividends on the remaining shares of Series A Preferred in shares of Common Stock.

(b) Automatic Conversion. Each share of Series A Preferred shall automatically be converted into shares of Common Stock upon the closing of an underwritten public offering pursuant to an effective registration statement under the Securities Act of 1933, as amended, which covers the offer and sale of Common Stock for the account of the Company to the public with gross proceeds that are equal to or greater than \$20,000,000 (before deducting offering expenses and underwriting discounts. Each share of Series A Preferred shall also automatically convert, at any time after the date hereof, upon any capital reorganization or any reclassification of the stock of the Company (other than as a result of a stock dividend, or subdivision, split-up or combination of shares), or the consolidation, acquisition, purchase of substantially all Company assets or merger of the Company with or into another person (other than a consolidation or merger in which the Company is the continuing entity and which does not result in any change in the Common Stock) the Series A Preferred shall, after such reorganization, reclassification, consolidation, asset purchase or merger be convertible into the kind and number of shares of stock or other securities or property of the Company or otherwise to which such holder would have been entitled if immediately prior to such reorganization, reclassification, consolidation, asset purchase or merger such holder had converted his or its shares of Series A Preferred into Common Stock. Upon automatic conversion, all accrued or unpaid dividends (whether declared or undeclared) on the Series A Preferred shall, at

the option of the Company, be paid in cash, to the extent permitted by applicable law (and if not then permitted by applicable law, at such time as the Company is permitted by applicable law to pay any such dividends) or converted into the number of fully paid and nonassessable shares of Common Stock which results from dividing the fair market value of a share of Common Stock (using the offering price in the applicable underwriting), into the aggregate of all such accrued or unpaid dividends.

(c) Mechanics of Conversion. Before any holder of Series A Preferred shall be entitled to convert the same into shares of Common Stock and to receive certificates therefor, such holder shall surrender the certificate or certificates therefor, duly endorsed, at the principal office of the Company or of any transfer agent for the Series A Preferred, and shall give written notice to the Company at such office that such holder elects to convert the same; provided, however, that in the event of an automatic conversion pursuant to Section 7(b) hereof, the outstanding shares of Series A Preferred shall be converted automatically without any further action by the holders of such shares and whether or not the certificates representing such shares are surrendered to the Company or its transfer agent; and provided, further, that the Company shall not be obligated to issue certificates evidencing the shares of Common Stock issuable upon such automatic conversion unless and until the certificates evidencing such shares of Series A Preferred are either delivered to the Company or its transfer agent as provided above, or the holder notifies the Company or its transfer agent that such certificates have been lost, stolen or destroyed and executes an agreement reasonably satisfactory to the Company to indemnify the Company from any loss incurred by it in connection with such certificates. The Company shall as soon as practicable after such delivery, or after such agreement and indemnification, issue and deliver at such office to such holder of Series A Preferred, a certificate or certificates for the number of shares of Common Stock to which it, he or she shall be entitled as aforesaid and, at the option of the Company, either a check payable to the holder in the amount of any accrued and unpaid dividends (whether declared or undeclared) payable pursuant to Section 4 hereof, if any, or the number of fully paid and nonassessable shares of Common Stock which results from dividing the fair market value of a share of Common Stock (as determined in good faith by the Board of Directors or using the offering price in an underwriting, if the conversion is pursuant to Section 7(b)) into the aggregate of all such accrued or unpaid dividends (whether declared or undeclared). Such conversion shall be deemed to have been made immediately prior to the close of business on the date of such surrender of the shares of Series A Preferred to be converted, or, in the case of automatic conversion, simultaneously upon the occurrence of the event leading to such automatic conversion, and the person or persons entitled to receive the shares of Common Stock issuable upon such conversion shall be treated for all purposes as the record holder or holders of such shares of Common Stock on such date.

(d) Conversion Rate and Stated Value Adjustments. In the event the outstanding shares of Common Stock shall be subdivided, combined or consolidated, by stock split, stock dividend, combination or like event, into a greater or lesser number of shares of Common Stock, the Conversion Rate and Stated Value in effect immediately prior to such subdivision, combination,

consolidation, or stock dividend shall, concurrently with the effectiveness of such subdivision, combination, consolidation or stock dividend, be proportionately adjusted.

(e) Status of Converted Stock. In case any shares of Series A Preferred shall be converted pursuant to Section 7 hereof, the shares so converted shall be canceled, shall not be reissuable and shall cease to be a part of the authorized capital stock of the Company.

(f) Fractional Shares. In lieu of any fractional shares in the aggregate to which the holder of Series A Preferred would otherwise be entitled upon conversion, the Company shall pay cash equal to such fraction multiplied by the fair market value of one share of Common Stock as determined by the Board of Directors in the good faith exercise of its reasonable business judgment.

(g) Miscellaneous.

(i) All calculations under this Section 7 shall be made to the nearest cent or to the nearest one hundredth (1/100) of a share, as the case may be.

(ii) No adjustment in the Conversion Rate will be made if such adjustment would result in a change in such Conversion Rate of less than .01. Any adjustment of less than .01 which is not made shall be carried forward and shall be made at the time of and together with any subsequent adjustment which, on a cumulative basis, amounts to an adjustment of .01 or more in the Conversion Rate.

(h) No Impairment. The Company will not, through any reorganization, recapitalization, transfer of assets, consolidation, merger, dissolution, issue or sale of securities or any other voluntary action, avoid or seek to avoid the observance or performance of any of the terms to be observed or performed hereunder by the Company, but will at all times in good faith assist in the carrying out of all the provisions of this Section 7 and in the taking of all action as may be necessary or appropriate in order to protect the Conversion Rights of the holders of Series A Preferred against impairment.

(i) Reservation of Stock Issuable Upon Conversion. The Company shall at all times reserve and keep available out of its authorized but unissued shares of Common Stock, solely for the purpose of effecting the conversion of the shares of Series A Preferred, such number of its shares of Common Stock as shall from time to time be sufficient to effect the conversion of all outstanding shares of Series A Preferred. If at any time the number of authorized but unissued shares of Common Stock shall not be sufficient to effect the conversion of all then issued and outstanding shares of Series A Preferred, the Company will take such corporate action as may, in the opinion of its counsel, be necessary to increase its authorized but unissued shares of Common Stock to such number of shares as shall be sufficient for such purpose.

8. Registration Rights

Holders of Series A Preferred shall have registration rights under a Registration Rights Agreement which shall be negotiated between the holders of Series A Preferred and the Company.

9. Record Holders. The Company and any transfer agent may deem and treat the record holder of any shares of Series A Preferred as the true and lawful owner thereof for all purposes, and neither the Company nor any transfer agent shall be affected by any notice to the contrary.

10. Notice. Any notice or other communication to be given under this resolution shall be in writing and shall be deemed to have been duly given or made (a) if delivered personally, at the time of such delivery, (b) if transmitted by first class registered or certified mail, postage prepaid, return receipt requested, three (3) business days after the date of such mailing, (c) if sent by prepaid overnight delivery service, the next business day after being sent, or (d) if transmitted by cable, telegram, facsimile, or telex, at the time of such transmission, addressed as follows: (x) if to the Company, at its principal executive offices, and (y) if to a holder of Series A Preferred, at the last address of such holder as it shall appear on the register maintained by or for the Company.

IV. The foregoing resolution was duly adopted by all necessary action on the part of the corporation.

IN WITNESS WHEREOF, ACUBID.COM, INC. has caused this Certificate to be duly executed by its President this _____ day of _____, 1999.

ACUBID.COM, INC.

By:

Michael A. Schaffer, Chief Executive Officer

Report Section Summary

General Information (1)
Tax Information (3)
File History Information (5)
Stock Information (2)
Registered Agent Information (1)

General Information

Name: CASE FINANCIAL, INC.
Date: 10-01-2013
Time: 13:18
File Number: 2351168
Federal ID: ██████████
Filing Type: Delaware Company
Company Stock: Stock Company
Kind of Corporation: Corporation
Type of Corporation: General
Status: Good Standing
Status Date: 03-10-2009
Residency: Domestic
Corporation State: DE
Country: US
Incorporation Date: 09-15-1993
Proclamation Date:
Renewal Date: 04-29-2008
Expiration Date:
Original Filing Country: BRITISH COLUMBIA, CANADA
Foreign Date of Incorporation: 08-26-1983
Quarterly Filing:
Date of Last Annual Report: 2012
As of Date: 10-01-2013

Tax Information

Tax Type: A/R Filing Required
Tax Balance: .00
Tax Year: 2013
Filing Fee: .00
Total Taxes: 180,000.00
Total Penalty: .00
Total Interest: .00
Total Other: .00
Total Paid: .00
Total Unpaid Balance: 180,000.00
Tax Year: 2012
Filing Fee: 50.00
Total Taxes: 350.00
Total Penalty: .00
Total Interest: .00
Total Other: .00
Total Paid: 400.00
Total Unpaid Balance: .00
Tax Year: 2011

Filing Fee:	50.00
Total Taxes:	350.00
Total Penalty:	.00
Total Interest:	.00
Total Other:	.00
Total Paid:	400.00
Total Unpaid Balance:	.00

File History Information

Filing Year:	2008
Document Code	0312V
Description:	
Document Code	Renewal for Void
Description:	
Number of pages in Document:	1
Number of Domestication Pages:	
Document Filing Date:	04-29-2008
Document Filing Time:	12:09
Document Effective Date:	04-29-2008
Document Filing Status:	
Name Prior to Merger:	
Merger Type:	
Filing Year:	2002
Document Code	0240
Description:	
Document Code	Amendment; Domestic
Description:	
Number of pages in Document:	2
Number of Domestication Pages:	
Document Filing Date:	05-23-2002
Document Filing Time:	09:00
Document Effective Date:	05-23-2002
Document Filing Status:	
Name Prior to Merger:	ASIA WEB HOLDINGS, INC.
Merger Type:	
Filing Year:	2000
Document Code	0151
Description:	
Document Code	Stock Designation
Description:	
Number of pages in Document:	9
Number of Domestication Pages:	
Document Filing Date:	06-20-2000
Document Filing Time:	12:15
Document Effective Date:	06-20-2000
Document Filing Status:	
Name Prior to Merger:	
Merger Type:	
Filing Year:	2000
Document Code	0245S
Description:	

Document Code Restated; Stock
 Description:
 Number of pages in Document: 15
 Number of Domestication Pages:
 Document Filing Date: 05-23-2000
 Document Filing Time: 16:31
 Document Effective Date: 05-23-2000
 Document Filing Status:
 Name Prior to Merger: ACUBID.COM INC.
 Merger Type:
 Filing Year: 1999
 Document Code 0240S
 Description:
 Document Code Amendment; Stock
 Description:
 Number of pages in Document: 2
 Number of Domestication Pages:
 Document Filing Date: 06-22-1999
 Document Filing Time: 16:30
 Document Effective Date: 06-22-1999
 Document Filing Status:
 Name Prior to Merger:
 Merger Type:

Stock Information

Stock Amendment Number: 002
 Effective Date: 05-23-2000
 Effective Time: 16:31
 Description: COMMON
 Class:
 Series:
 Number of Authorized Shares: 100,000,000
 Par Value: .001000
 Total Stock Classes:
 Total Authorized Shares:
 Total Value of all Stock Classes:
 Description: PREFERRED
 Class:
 Series:
 Number of Authorized Shares: 10,000,000
 Par Value: .001000
 Total Stock Classes:
 Total Authorized Shares:
 Total Value of all Stock Classes:

Registered Agent Information

Agent's Name: THE PRENTICE-HALL CORPORATION SYSTEM, INC.
 Agent's Number: 9000012
 Agent's County: New Castle

Address: 2711 CENTERVILLE ROAD SUITE 400 WILMINGTON , DE 19808
Phone: 302-636-5400
Fax: 302-636-5454

Report section(s) with no matches

Merger Information, Possible Bankruptcies

MARKET ACTIVITY

Quote & Company Info

Current Market

Closing Summary

Market Maker Data

News & Reports

Corporate Actions

Pending Actions

QUOTE & COMPANY INFO

Case Financial, Inc. (CSEF: OTC Pink No Information)

0.002 0.00 (0.00%) At: Jul 11, 2013

Volume: 0 CUSIP: 14745C104 PS ID: 73366 Piggyback Qualified: Yes

Quote Time & Sales Charts Company Info News Filings and Disclosures Short Sales Insider Transactions Research

Trade Data Summary | Time & Sales

Last Sale	0.002 — Jul 11, 2013	Daily Range	N/A — N/A
Change	+0.00 (+0.00%)	52wk Range	0.0005 — 0.0195
Prev Close	0.002	Volume	0
Opening Price	N/A	Dividend (Yield)	N/A (N/A)

Trade data delayed 15 minutes.

Trade times are in EDT (Eastern Standard Time).

Quote Data

Best Bid	Best Ask	Time of Last Inside Change (EST)
0.0015 x 19,970 shares	0.006 x 30,000 shares	4:17:42 PM

[Refresh All Data](#)

Real-Time Level 2 Mortgage

MMID	Bid Price	Shares	Date/Time (EST)	MMID	Ask Price	Shares	Date/Time (EST)
<u>NITE</u>	0.0015	10,000	9:32:10 AM	<u>CDEL</u>	0.006	20,000	12:51:42 PM
<u>CANT</u>	0.001	10,000	Jul 17, 2013	<u>NITE</u>	0.006	10,000	Jul 11, 2013
<u>CSTI</u>	0.0001	10,000	7:35:01 AM	<u>CSTI</u>	0.35	2,500	7:35:01 AM
<u>ATDF</u>	0.0001	10,000	10:03:26 AM	<u>ETRF</u>	0.436	2,500	9:31:01 AM
<u>ETRF</u>	Unpriced		7:50:23 AM	<u>CANT</u>	1.00	100	Jul 17, 2013
<u>CDEL</u>	Unpriced		12:51:42 PM	<u>ATDF</u>	2.00	100	10:03:26 AM

Real time as of Thu, Jul 10, 2013 04:40:24 PM (EST)

Market Maker Information

MMID	Name	Location
ATDF	Automated Trading Desk Fund Svcs, LLC	Mt Pleasant, SC
CANT	Cantor Fitzgerald & Co.	New York, NY
CDEL	Citadel Securities	Chicago, IL
CSTI	Canaccord Genuity Inc.	New York, NY
ETRF	G1 Execution Services, LLC	Chicago, IL
NITE	Knight Execution & Clearing Services LLC	Jersey City, NJ

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MMID — Market maker quotation published in OTC Link

MMID — Closed quote

U — Unpriced quote in OTC Link

MMIDu — Un solicited market maker quotation published in OTC Link



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CASE FINANCIAL INC CIK#: 0001096841 (see all company filings)

SIC: 7389 SERVICES-BUSINESS SERVICES, NEC
 State location: CA | State of Inc.: DE | Fiscal Year End: 0930
 formerly: ACUBID COM INC (filings through 2000-04-13)
 formerly: ASIA WEB HOLDINGS INC (filings through 2002-07-12)
 (Assistant Director Office: 2 & 3)
 Get insider transactions for this issuer.

Business Address
 7720 EL CAMINO
 REAL
 SUITE 2E
 CARLSBAD CA 92009
 760-804-1449

Mailing Address
 7720 EL CAMINO
 REAL
 SUITE 2E
 CARLSBAD CA 92009

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Filings	Format	Description	Filing Date	File/Film Number
UPLOAD	Documents	[Cover]SEC-generated letter Acc-no: 0000000000-11-005873 Size: 33 KB	2011-01-28	
UPLOAD	Documents	[Cover]SEC-generated letter Acc-no: 0000000000-11-005872 Size: 33 KB	2011-01-28	
UPLOAD	Documents	[Cover]SEC-generated letter Acc-no: 0000000000-11-005871 Size: 33 KB	2011-01-28	
UPLOAD	Documents	[Cover]SEC-generated letter Acc-no: 0000000000-11-002907 Size: 28 KB	2011-01-14	
NT 10-K	Documents	Notification of inability to timely file Form 10-K 405, 10-K, 10-KSB 405, 10-KSB, 10-KT, or 10-KT405 Acc-no: 0001214659-10-003435 (34 Act) Size: 37 KB	2010-12-29	000-27757 101278307
10-Q/A	Documents	[Amend]Quarterly report [Sections 13 or 15(d)] Acc-no: 0001214659-10-003410 (34 Act) Size: 536 KB	2010-12-27	000-27757 101274529
UPLOAD	Documents	[Cover]SEC-generated letter Acc-no: 0000000000-10-074129 Size: 49 KB	2010-12-10	
CORRESP	Documents	[Cover]Correspondence Acc-no: 0001214659-10-003114 Size: 25 KB	2010-11-24	
UPLOAD	Documents	[Cover]SEC-generated letter Acc-no: 0000000000-10-070608 Size: 46 KB	2010-11-24	
10-Q/A	Documents	[Amend]Quarterly report [Sections 13 or 15(d)] Acc-no: 0001214659-10-003092 (34 Act) Size: 58 KB	2010-11-22	000-27757 101209420
CORRESP	Documents	[Cover]Correspondence Acc-no: 0001214659-10-003090 Size: 14 KB	2010-11-22	
UPLOAD	Documents	[Cover]SEC-generated letter Acc-no: 0000000000-10-067391 Size: 54 KB	2010-11-10	
8-K/A	Documents	[Amend]Current report, items 4.01 and 9.01 Acc-no: 0001214659-10-002908 (34 Act) Size: 41 KB	2010-11-09	000-27757 101176265
UPLOAD	Documents	[Cover]SEC-generated letter	2010-10-	

		Acc-no: 0000000000-10-060879 Siz e: 57 KB	15	
10-Q/A	Documents	[Amend] Quarterly report [Sections 13 or 15(d)] Acc-no: 0001214659-10-002612 (34 Act) Size: 59 KB	2010-10-08	000-27757 101116157
8-K	Documents	Current report, item 4.01 Acc-no: 0001214659-10-002603 (34 Act) Size: 31 KB	2010-10-07	000-27757 101114016
UPLOAD	Documents	[Cover] SEC-generated letter Acc-no: 0000000000-10-058788 Siz e: 52 KB	2010-10-05	
CORRESP	Documents	[Cover] Correspondence Acc-no: 0001214659-10-002509 S ize: 24 KB	2010-09-22	
10-Q/A	Documents	[Amend] Quarterly report [Sections 13 or 15(d)] Acc-no: 0001214659-10-002466 (34 Act) Size: 539 KB	2010-09-15	000-27757 101074394
10-Q/A	Documents	[Amend] Quarterly report [Sections 13 or 15(d)] Acc-no: 0001214659-10-002364 (34 Act) Size: 534 KB	2010-09-02	000-27757 101055636
UPLOAD	Documents	[Cover] SEC-generated letter Acc-no: 0000000000 -10-050587 Size: 129 KB	2010-08-31	
10-Q	Documents	Quarterly report [Sections 13 or 15(d)] Acc-no: 0001214659-10-002274 (34 Act) Size: 520 KB	2010-08-23	000-27757 101033329
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001214659-10-002167 (34 Act) Size: 37 KB	2010-08-16	000-27757 101018767
UPLOAD	Documents	[Cover] SEC-generated letter Acc-no: 0000000000-10-037922 Siz e: 52 KB	2010-07-07	
10-K/A	Documents	[Amend][Cover] Annual report [Section 13 and 15(d), not S-K Item 405] Acc-no: 0001214659-10-001713 (34 Act) Size: 843 KB	2010-06-18	000-27757 10906115
10-Q	Documents	Quarterly report [Sections 13 or 15(d)] Acc-no: 0001214659-10-001516 (34 Act) Size: 538 KB	2010-05-24	000-27757 10854447
UPLOAD	Documents	[Cover] SEC-generated letter Acc-no: 0000000000-10-028075 Siz e: 52 KB	2010-05-20	
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001214659-10-001419 (34 Act) Size: 37 KB	2010-05-17	000-27757 10835644
CORRESP	Documents	[Cover] Correspondence Acc-no: 0001214659-10-001304 S ize: 72 KB	2010-05-06	
10-Q	Documents	Quarterly report [Sections 13 or 15(d)] Acc-no: 0001214659-10-000495 (34 Act) Size: 476 KB	2010-02-22	000-27757 10622963
UPLOAD	Documents	[Cover] SEC-generated letter Acc-no: 0000000000-10-009260 Siz e: 68 KB	2010-02-18	
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001214659-10-000423 (34 Act) Size: 9 KB	2010-02-16	000-27757 10603476
10-K	Documents	Annual report [Section 13 and 15(d), not S-K Item 405] Acc-no: 0001214659-10-000131 (34 Act) Size: 892 KB	2010-01-13	000-27757 10525502
NT 10-K	Documents	Notification of inability to timely file Form 10-K 405, 10-K, 10-KSB, 405, 10-KSB, 10-KT, or 10-KT405 Acc-no: 0001214659 -09-003063 (34 Act) Size: 9 KB	2009-12-29	000-27757 091263030
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001214659-09-002768 Siz e: 4 KB	2009-11-20	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001214659-09-002767 Siz e: 4 KB	2009-11-20	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001214659-09-002766 Siz e: 4 KB	2009-11-20	
8-K	Documents	Current report, item 8.01 Acc-no: 0001214659 -09-002101 (34 Act) Size: 6 KB	2009-08-28	000-27757 091041049
10-Q	Documents	Quarterly report [Sections 13 or 15(d)] Acc-no: 0001214659-09-002035 (34 Act) Size: 461 KB	2009-08-19	000-27757 091024454
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001214659-09-002001 (34 Act) Size: 9 KB	2009-08-14	000-27757 091015004
10-Q	Documents	Quarterly report [Sections 13 or 15(d)] Acc-no: 0001214659-09-001310 (34 Act) Size: 568 KB	2009-05-20	000-27757 09843371
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001214659-09-001258 (34 Act) Size: 9 KB	2009-05-15	000-27757 09830234
10-Q	Documents	Quarterly report [Sections 13 or 15(d)]	2009-02-	000-27757

		Acc-no: 0001214659-09-000369 (34 Act) Size: 63 KB	23	09626982
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001214659-09-000298 (34 Act) Size: 9 KB	2009-02-17	000-27757 09606716
10KSB	Documents	Optional form for annual and transition reports of small business issuers [Section 13 or 15(d), not S-B Item 405] Acc-no: 0001214659-09-000094 (34 Act) Size: 887 KB	2009-01-13	000-27757 09524390
NT 10-K	Documents	Notification of inability to timely file Form 10-K 405, 10-K, 10-KSB 405, 10-KSB, 10-KT, or 10-KT405 Acc-no: 0001214659-08-002794 (34 Act) Size: 9 KB	2008-12-29	000-27757 081272669
8-K	Documents	Current report, item 5.02 Acc-no: 0001214659-08-002111 (34 Act) Size: 4 KB	2008-09-22	000-27757 081082425
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001014909-08-000066 Size: 10 KB	2008-09-15	
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001214659-08-001897 (34 Act) Size: 69 KB	2008-08-19	000-27757 081026716
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001214659-08-001851 (34 Act) Size: 9 KB	2008-08-14	000-27757 081016225
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001214659-08-001845 Size: 7 KB	2008-08-13	
8-K	Documents	Current report, item 5.02 Acc-no: 0001214659-08-001816 (34 Act) Size: 4 KB	2008-08-12	000-27757 081009268
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001214659-08-001421 Size: 5 KB	2008-06-19	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001214659-08-001418 Size: 5 KB	2008-06-19	
8-K	Documents	Current report, item 5.02 Acc-no: 0001214659-08-001417 (34 Act) Size: 4 KB	2008-06-19	000-27757 08907925
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001214659-08-001414 Size: 5 KB	2008-06-19	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001214659-08-001412 Size: 5 KB	2008-06-19	
8-K	Documents	Current report, items 1.01 and 9.01 Acc-no: 0001214659-08-001319 (34 Act) Size: 114 KB	2008-06-06	000-27757 08885235
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001214659-08-001160 (34 Act) Size: 58 KB	2008-05-19	000-27757 08844432
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001214659-08-001094 (34 Act) Size: 9 KB	2008-05-14	000-27757 08831442
UPLOAD	Documents	[Cover]SEC-generated letter Acc-no: 0000000000-08-009789 Size: 33 KB	2008-02-25	
UPLOAD	Documents	[Cover]SEC-generated letter Acc-no: 0000000000-08-009684 Size: 39 KB	2008-02-25	
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001214659-08-000423 (34 Act) Size: 53 KB	2008-02-19	000-27757 08625792
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001214659-08-000342 (34 Act) Size: 9 KB	2008-02-14	000-27757 08611040
UPLOAD	Documents	[Cover]SEC-generated letter Acc-no: 0000000000-08-003927 Size: 20 KB	2008-01-23	
10KSB	Documents	Optional form for annual and transition reports of small business issuers [Section 13 or 15(d), not S-B Item 405] Acc-no: 0001214659-08-000094 (34 Act) Size: 135 KB	2008-01-14	000-27757 08529245
CORRESP	Documents	[Cover]Correspondence Acc-no: 0001214659-08-000054 Size: 17 KB	2008-01-09	
NT 10-K	Documents	Notification of inability to timely file Form 10-K 405, 10-K, 10-KSB 405, 10-KSB, 10-KT, or 10-KT405 Acc-no: 0001214659-07-002758 (34 Act) Size: 9 KB	2007-12-28	000-27757 071330210
CORRESP	Documents	[Cover]Correspondence Acc-no: 0001214659-07-002638 Size: 15 KB	2007-12-12	
	Documents	[Cover]Correspondence	2007-11-	

CORRESP		Acc-no: 0001214659-07-002411 S ize: 26 KB	14	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001214659-07-002252 Siz e: 11 KB	2007-10-22	
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001214659-07-001830 (34 Act) Size: 52 KB	2007-08-14	000-27757 071053219
CORRESP	Documents	[Cover]Correspondence Acc-no: 0001019687-07-001849 S ize: 8 KB	2007-06-18	
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001019687-07-001537 (34 Act) Size: 58 KB	2007-05-18	000-27757 07865534
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001019687-07-001449 (34 Act) Size: 9 KB	2007-05-15	000-27757 07853065
UPLOAD	Documents	[Cover]SEC-generated letter Acc-no: 0000000000-07-012553 Siz e: 51 KB	2007-03-09	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001358201-07-000006 Siz e: 6 KB	2007-03-09	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001358201-07-000005 Siz e: 7 KB	2007-03-09	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001358201-07-000004 Siz e: 6 KB	2007-03-09	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001358201-07-000003 Siz e: 6 KB	2007-03-09	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001358201-07-000002 Siz e: 7 KB	2007-03-09	
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001019687-07-000423 (34 Act) Size: 52 KB	2007-02-14	000-27757 07619551
10KSB	Documents	Optional form for annual and transition reports of small business issuers [Section 13 or 15(d), not S-B Item 405] Acc-no: 0001144204-07-001459 (34 Act) Size: 153 KB	2007-01-11	000-27757 07526423
NT 10-K	Documents	Notification of inability to timely file Form 10-K 405, 10-K, 10-KSB 405, 10-KSB, 10-KT, or 10-KT405 Acc-no: 0001144204-06-054882 (34 Act) Size: 9 KB	2006-12-29	000-27757 061303996
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001144204-06-037632 Siz e: 7 KB	2006-09-08	
8-K	Documents	Current report, item 8.01 Acc-no: 0001144204-06-036909 (34 Act) Size: 5 KB	2006-09-05	000-27757 061072608
SC 13D	Documents	General statement of acquisition of beneficial ownership Acc-no: 0001144204-06-035414 (34 Act) Size: 14 KB	2006-08-23	005-59217 061050303
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001144204-06-034791 (34 Act) Size: 69 KB	2006-08-21	000-27757 061044933
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001144204-06-033689 (34 Act) Size: 9 KB	2006-08-15	000-27757 061033454
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001144204-06-033608 Siz e: 7 KB	2006-08-15	
8-K	Documents	Current report, items 4.01 and 9.01 Acc-no: 0001144204-06-031000 (34 Act) Size: 6 KB	2006-08-04	000-27757 061003336
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001144204-06-021859 (34 Act) Size: 110 KB	2006-05-22	000-27757 06856960
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001144204-06-020243 (34 Act) Size: 9 KB	2006-05-15	000-27757 06838513
8-K	Documents	Current report, item 8.01 Acc-no: 0001144204-06-013714 (34 Act) Size: 6 KB	2006-04-04	000-27757 06736769
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001144204-06-008832 (34 Act) Size: 103 KB	2006-03-06	000-27757 06668055
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001144204-06-006159 (34 Act) Size: 9 KB	2006-02-14	000-27757 06616422

10KSB/A	Documents	[Amend] Optional form for annual and transition reports of sm all business issuers [Section 13 or 15(d), not S-B Item 405] Acc-no: 0001144204-06-002314 (34 Act) Size: 161 KB	2006-01-23	000-27757 06543942
10KSB	Documents	Optional form for annual and transition reports of s small business issuers [Section 13 or 15(d), not S-B Item 405] Acc-no: 0001144204-06-002204 (34 Act) Size: 162 KB	2006-01-23	000-27757 06542112
NT 10-K	Documents	Notification of inability to timely file Form 10-K 405, 10-K, 10-KSB 405, 10-KSB, 10-KT, or 10-KT405 Acc-no: 0001144204 -05-041580 (34 Act) Size: 9 KB	2005-12-30	000-27757 051293570
8-K	Documents	Current report, item 8.01 Acc-no: 0001144204 -05-038059 (34 Act) Size: 7 KB	2005-11-29	000-27757 051230970

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CASE FINANCIAL INC CIK#: 0001096841 (see all company filings)

SIC: 7389 - SERVICES-BUSINESS SERVICES, NEC
 State location: CA | State of Inc.: DE | Fiscal Year End: 0930
 formerly: ACUBID COM INC (filings through 2000-04-13)
 formerly: ASIA WEB HOLDINGS INC (filings through 2002-07-12)
 (Assistant Director Office: 2 & 3)
 Get insider transactions for this issuer.

Business Address
 7720 EL CAMINO
 REAL
 SUITE 2E
 CARLSBAD CA 92009
 760-804-1449

Mailing Address
 7720 EL CAMINO
 REAL
 SUITE 2E
 CARLSBAD CA 92009

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Items 101 - 200 RSS Feed

Filings	Format	Description	Filing Date	File/Film Number
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001144204-05-032627 Size: 4 KB	2005-10-25	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001144204-05-032623 Size: 5 KB	2005-10-25	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001144204-05-032621 Size: 4 KB	2005-10-25	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001144204-05-032619 Size: 4 KB	2005-10-25	
10KSB/A	Documents	[Amend] Optional form for annual and transition reports of sm all business issuers [Section 13 or 15(d), not S-B Item 405] Acc-no: 0001144204-05-032596 (34 Act) Size: 7 MB	2005-10-25	000-27757 051154080
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001144204-05-025530 (34 Act) Size: 109 KB	2005-08-15	000-27757 051027288
8-K	Documents	Current report, item 5.02 Acc-no: 0001144204-05-016987 (34 Act) Size: 4 KB	2005-05-24	000-27757 05853760
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001144204-05-016592 (34 Act) Size: 157 KB	2005-05-20	000-27757 05847684
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001144204-05-015662 (34 Act) Size: 8 KB	2005-05-16	000-27757 05833659
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001144204-05-013548 Size: 4 KB	2005-05-02	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001144204-05-010417 Size: 7 KB	2005-04-04	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001144204-05-0104 16 Size: 15 KB	2005-04-04	
4	Documents	Statement of changes in beneficial ownership of securities	2005-04-	

<http://www.sec.gov/cgi-bin/browse-edgar?action=getcompany&CIK=0001096841&type=&dateb=&owner=inc...> 10/1/2013

		Acc-no: 0001144204 -05-010397 Size: 7 KB	04	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001144204 -05-010393 Size: 7 KB	2005-04-04	
8-K	Documents	Current report, items 3.02 and 8.01 Acc-no: 0001144204-05-009563 (34 Act) Size: 4 KB	2005-03-31	000-27757 05718450
10QSB/A	Documents	[Amend] Optional form for quarterly and transition reports of small business issuers Acc-no: 0001144204 -05-006470 (34 Act) Size: 98 KB	2005-03-02	000-27757 05653603
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001144204-05-006352 (34 Act) Size: 98 KB	2005-03-01	000-27757 05649975
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001144204-05-004261 (34 Act) Size: 9 KB	2005-02-14	000-27757 05602985
10KSB/A	Documents	[Amend] Optional form for annual and transition reports of small business issuers [Section 13 or 15(d), not S-B Item 405] Acc-no: 0001144204-05-003067 (34 Act) Size: 7 MB	2005-02-02	000-27757 05569433
10KSB	Documents	Optional form for annual and transition reports of small business issuers [Section 13 or 15(d), not S-B Item 405] Acc-no: 0001144204-05-002939 (34 Act) Size: 7 MB	2005-02-01	000-27757 05565857
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001144204 -05-000954 Size: 4 KB	2005-01-11	
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001144204 -05-000124 Size: 4 KB	2005-01-04	
NT 10-K	Documents	Notification of inability to timely file Form 10-K 405, 10-K, 10-KSB 405, 10-KSB, 10-KT, or 10-KT 405 Acc-no: 0001144204-04-023119 (34 Act) Size: 9 KB	2004-12-30	000-27757 041232477
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001144204 -04-022624 Size: 5 KB	2004-12-23	
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001144204 -04-022622 Size: 6 KB	2004-12-23	
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001144204 -04-022619 Size: 5 KB	2004-12-23	
8-K	Documents	Current report, items 4.01 and 9.01 Acc-no: 0001144204-04-021065 (34 Act) Size: 6 KB	2004-12-06	000-27757 041185213
8-K	Documents	Current report, items 5.02 and 7.01 Acc-no: 0001144204-04-016312 (34 Act) Size: 14 KB	2004-10-14	000-27757 041079539
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001144204-04-0121 86 Size: 118 KB	2004-08-16	000-27757 04979339
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001144204-04-0066 59 Size: 115 KB	2004-05-14	000-27757 04807688
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0000950116 -04-000731 Size: 3 KB	2004-03-04	
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0000950116 -04-000730 Size: 3 KB	2004-03-04	
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0000950116 -04-000728 Size: 3 KB	2004-03-04	
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0000950116 -04-000725 Size: 7 KB	2004-03-04	
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001144204-04-0022 23 Size: 108 KB	2004-03-01	000-27757 04636769
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001144204 -04-001810 Size: 6 KB	2004-02-18	000-27757 04612863
10KSB/A	Documents	[Amend] Optional form for annual and transition reports of sm all business issuers [Section 13 or 15(d), not S-B Item 405] Acc-no: 0001144204-04-0007 61 Size: 19 KB	2004-01-30	000-27757 04556748
10KSB	Documents	Optional form for annual and transition reports of small business issuers [Section 13 or 15(d), not S-B Item 405] Acc-no: 0001144204-04-0002 91 Size: 218 KB	2004-01-14	000-27757 04523630

4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001181431 -04-002380 Size: 4 KB	2004-01-12	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001181431 -04-002379 Size: 4 KB	2004-01-12	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001181431 -04-002378 Size: 4 KB	2004-01-12	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001181431 -04-002377 Size: 4 KB	2004-01-12	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001181431 -04-002375 Size: 4 KB	2004-01-12	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001181431 -04-002374 Size: 4 KB	2004-01-12	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001181431 -04-002373 Size: 4 KB	2004-01-12	
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001181431 -04-002371 Size: 4 KB	2004-01-12	
NTN 10K	Documents	Notices of Late Filings of Form 10-K or 10-KSB Acc-no: 0001144204 -03-008837 Size: 6 KB	2003-12-31	000-27757 031079917
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001144204-03-0047 25 Size: 103 KB	2003-08-18	000-27757 03852246
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001019687 -03-001723 Size: 6 KB	2003-08-15	000-27757 03851210
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001019687-03-0010 71 Size: 74 KB	2003-05-15	000-27757 03702066
SC 13G	Documents	Statement of acquisition of beneficial ownership by individuals Acc-no: 0001019687 -03-000677 Size: 8 KB	2003-04-02	005-59217 03636494
10QSB/A	Documents	[Amend] Optional form for quarterly and transition reports of small business issuers Acc-no: 0001019687-03-0003 75 Size: 74 KB	2003-02-25	000-27757 03579289
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001019687-03-0002 58 Size: 74 KB	2003-02-14	000-27757 03565186
10KSB	Documents	Optional form for annual and transition reports of small business issuers [Section 13 or 15(d), not S-B Item 405] Acc-no: 0001019687-02-0024 76 Size: 458 KB	2002-12-30	000-27757 02871705
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001181431-02-0033 32 Size: 18 KB	2002-12-20	000-27757 02865046
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001181431-02-0033 31 Size: 12 KB	2002-12-20	000-27757 02864992
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001181431-02-0032 80 Size: 21 KB	2002-12-20	000-27757 02864477
3/A	Documents	[Amend] Initial statement of beneficial ownership of securities Acc-no: 0001181431-02-0032 79 Size: 13 KB	2002-12-20	000-27757 02864475
3/A	Documents	[Amend] Initial statement of beneficial ownership of securities Acc-no: 0001181431-02-0032 78 Size: 13 KB	2002-12-20	000-27757 02864467
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001181431-02-0032 77 Size: 12 KB	2002-12-20	000-27757 02864461
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001141218-02-0001 36 Size: 12 KB	2002-09-09	000-27757 02759618
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001141218-02-0001 35 Size: 12 KB	2002-09-09	000-27757 02759615
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001019687-02-0016 37 Size: 66 KB	2002-08-19	000-27757 02742583
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001019687 -02-001522 Size: 7 KB	2002-08-14	000-27757 02735960
8-K/A	Documents	[Amend] Current report, items 2, 5, and 7 Acc-no: 0001019687-02-0013 74 Size: 117 KB	2002-07-23	000-27757 02708422
		Optional form for quarterly and transition reports of small business		

10QSB	Documents	issuers Acc-no: 0001019687-02-0013 68 Size: 53 KB	2002-07-22	000-27757 02707652
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001017386-02-0001 94 Size: 21 KB	2002-07-12	000-27757 02702205
8-K	Documents	Current report, items 4 and 7 Acc-no: 0001017386-02-0001 93 Size: 7 KB	2002-07-08	000-27757 02698175
DEF 14C	Documents	Other definitive information statements Acc-no: 0001019687-02-0006 88 Size: 49 KB	2002-04-24	000-27757 02618965
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001019687-02-0006 79 Size: 39 KB	2002-04-22	000-27757 02617385
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001019687-02-000595 Size: 9 KB	2002-04-15	000-27757 02609987
PRE 14C	Documents	Other preliminary information statements Acc-no: 0001019687-02-0005 58 Size: 51 KB	2002-04-09	000-27757 02605031
8-K	Documents	Current report, items 2, 5, and 7 Acc-no: 0001019687-02-0004 69 Size: 85 KB	2002-03-29	000-27757 02594357
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001019687-02-0000 85 Size: 34 KB	2002-01-22	000-27757 02513743
NTN 10Q	Documents	Notices of Late Filings of Form 10-Q or 10-QSB Acc-no: 0001019687-02-000032 Size: 9 KB	2002-01-11	000-27757 2507426
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001019687-02-000033 Size: 9 KB	2002-01-11	000-27757 2507446
10KSB	Documents	Optional form for annual and transition reports of small business issuers [Section 13 or 15(d), not S-B Item 405] Acc-no: 0001019687-01-5013 00 Size: 136 KB	2001-12-14	000-27757 1813577
NT 10-K	Documents	Notification of inability to timely file Form 10-K 405, 10-K, 10-KSB 405, 10-KSB, 10-KT, or 10-KT 405 Acc-no: 0001019687-01-5012 37 Size: 9 KB	2001-11-28	000-27757 1800391
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001019687-01-5006 66 Size: 64 KB	2001-08-14	000-27757 1713947
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001019687-01-500470 Size: 9 KB	2001-07-13	000-27757 1680688
8-K	Documents	Current report, items 5 and 7 Acc-no: 0001019687-01-500357 Size: 10 KB	2001-06-19	000-27757 1663140
SC 13D/A	Documents	[Amend] General statement of acquisition of beneficial ownership Acc-no: 0000912057-01-5168 72 Size: 11 KB	2001-05-18	005-59217 1643910
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001019687-01-5001 23 Size: 64 KB	2001-05-08	000-27757 1625455
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001019687-01-000033 Size: 9 KB	2001-04-13	000-27757 1602363
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001019687-01-0002 23 Size: 91 KB	2001-02-16	000-27757 1549341
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0001019687-01-000033 Size: 9 KB	2001-01-12	000-27757 1507728
10KSB	Documents	Optional form for annual and transition reports of small business issuers [Section 13 or 15(d), not S-B Item 405] Acc-no: 0001019687-01-0000 21 Size: 263 KB	2001-01-10	000-27757 1506517
NT 10-K	Documents	Notification of inability to timely file Form 10-K 405, 10-K, 10-KSB 405, 10-KSB, 10-KT, or 10-KT 405 Acc-no: 0001019687-00-0017 03 Size: 9 KB	2000-11-29	000-27757 779522
8-K	Documents	Current report, item 5 Acc-no: 0001019687-00-001662 Size: 92 KB	2000-11-16	000-27757 771781
8-K	Documents	Current report, item 5 Acc-no: 0001019687-00-001513 Size: 6 KB	2000-10-30	000-27757 749304
8-K/A	Documents	[Amend] Current report, items 1, 2, and 7 Acc-no: 0001019687-00-0012 58 Size: 170 KB	2000-09-05	000-27757 716757

3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001019687-00-0009 86 Size: 12 KB	2000-07-20	000-27757 675911
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001019687-00-0009 64 Size: 12 KB	2000-07-19	000-27757 675026
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001019687-00-0009 62 Size: 12 KB	2000-07-18	000-27757 674878
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001019687-00-0009 52 Size: 12 KB	2000-07-17	000-27757 673557
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001019687-00-0009 45 Size: 14 KB	2000-07-14	000-27757 672687
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001019687-00-0009 44 Size: 15 KB	2000-07-14	000-27757 672685
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001019687-00-0009 49 Size: 103 KB	2000-07-14	000-27757 672897
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001019687-00-0009 41 Size: 12 KB	2000-07-14	000-27757 672681
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001019687-00-0009 42 Size: 12 KB	2000-07-14	000-27757 672682

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CASE FINANCIAL INC CIK#: 0001096841 (see all company filings)

SIC: 7389 - SERVICES-BUSINESS SERVICES, NEC
 State location: CA | State of Inc.: DE | Fiscal Year End: 0930
 formerly: ACUBID COM INC (filings through 2000-04-13)
 formerly: ASIA WEB HOLDINGS INC (filings through 2002-07-12)
 (Assistant Director Office: 2 & 3)
 Get insider transactions for this issuer.

Business Address
 7720 EL CAMINO
 REAL
 SUITE 2E
 CARLSBAD CA 92009
 760-804-1449

Mailing Address
 7720 EL CAMINO
 REAL
 SUITE 2E
 CARLSBAD CA 92009

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Items 201 - 218 RSS Feed

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Filings	Format	Description	Filing Date	File/Film Number
4	Documents	Statement of changes in beneficial ownership of securities Acc-no: 0001019687-00-000943 Siz e: 14 KB	2000-07-14	000-27757 672683
SC 13D	Documents	General statement of acquisition of beneficial ownership Acc-no: 0000950129-00-003590 Siz e: 59 KB	2000-07-06	005-59217 668420
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0000950129-00-003591 Siz e: 12 KB	2000-07-06	000-27757 668421
8-K	Documents	Current report, items 1, 2, and 7 Acc-no: 0001019687-00 -000920 Size: 299 KB	2000-07-05	000-27757 667798
S-8	Documents	Securities to be offered to employees in employee benefit plans Acc-no: 0001019687-00-000611 Siz e: 28 KB	2000-05-12	333-36902 629202
S-8	Documents	Securities to be offered to employees in employee benefit plans Acc-no: 0001019687-00-000612 Siz e: 27 KB	2000-05-12	333-36904 629216
S-8	Documents	Securities to be offered to employees in employee benefit plans Acc-no: 0001019687-00-000610 Siz e: 29 KB	2000-05-12	333-36900 629182
DEFM14A	Documents	Definitive proxy statement relating to merger or acquisition Acc-no: 0000912057-00-021 534 Size: 697 KB	2000-05-03	000-27757 618426
PREM14A	Documents	Preliminary proxy statements relating to merger or acquisition Acc-no: 0000912057-00-019 021 Size: 692 KB	2000-04-20	000-27757 605925
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001019687-00-000440 Siz e: 12 KB	2000-04-13	000-27757 600636
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001019687-00-000441 Siz e: 12 KB	2000-04-13	000-27757 600650
3	Documents	Initial statement of beneficial ownership of securities Acc-no: 0001019687-00-000442 Siz e: 12 KB	2000-04-13	000-27757 600665
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers Acc-no: 0001019687-00-000443 Siz e: 97 KB	2000-04-13	000-27757 600677
8-K	Documents	Current report, item 5	2000-03-	000-27757

<http://www.sec.gov/cgi-bin/browse-edgar?action=getcompany&CIK=0001096841&type=&dateb=&owner=inc...> 10/1/2013

		Acc-no: 0001019687-00-000310 Size: 201 KB	29	582897
10QSB	Documents	Optional form for quarterly and transition reports of small business issuers	2000-01-14	000-27757 507239
		Acc-no: 0001019687-00-000032 Size: 73 KB		
10SB12G/A	Documents	[Amend]Registration of securities for small business [Section 12 (g)]	1999-12-15	000-27757 99775399
		Acc-no: 0000892569-99-003 277 Size: 954 KB		
10SB12G/A	Documents	[Amend]Registration of securities for small business [Section 12 (g)]	1999-12-07	000-27757 99770261
		Acc-no: 0000892569-99-003 213 Size: 955 KB		
10SB12G	Documents	Registration of securities for small business [Section 12(g)]	1999-10-21	000-27757 99731885
		Acc-no: 0000892569-99-002 739 Size: 958 KB		

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Modified 03/14/2012

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DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

February 1, 2012

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Mr. Michael Schaffer
Chief Executive Officer
Case Financial, Inc.
7668 El Camino Real
Suites 104-106
Carlsbad, CA 92009

Re: Case Financial, Inc.
File No. 0-27757

Dear Mr. Schaffer:

We are writing to address the reporting responsibilities under the Securities Exchange Act of 1934 of the referenced company. For ease of discussion in this letter, we will refer to the referenced company as the "Registrant".

It appears that the Registrant is not in compliance with its reporting requirements under Section 13(a) of the Securities Exchange Act of 1934. If the Registrant is in compliance with its reporting requirements, please contact us (through the contact person specified below) within fifteen days from the date of this letter so we can discuss the reasons why our records do not indicate that compliance. If the Registrant is not in compliance with its reporting requirements, it should file all required reports within fifteen days from the date of this letter.

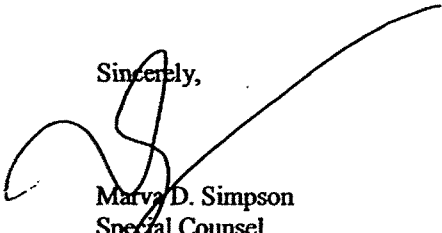
If the Registrant has not filed all required reports within fifteen days from the date of this letter, please be aware that the Registrant may be subject, without further notice, to an administrative proceeding to revoke its registration under the Securities Exchange Act of 1934. This administrative proceeding would be brought by the Commission's Division of Enforcement pursuant to Section 12(j) of the Securities Exchange Act of 1934. If the Registrant's stock is trading, it also may be subject to a trading suspension by the Commission pursuant to Section 12(k) of the Securities Exchange Act of 1934.

Page 2

Finally, please consider whether the Registrant is eligible to terminate its registration under the Securities Exchange Act of 1934. If the Registrant is eligible to terminate its registration, it would do so by filing a Form 15 with the Commission. While the filing of a Form 15 may cease the Registrant's on-going requirement to file periodic and current reports, it would not remove the Registrant's obligation to file all reports required under Section 13(a) of the Securities Exchange Act of 1934 that were due on or before the date the Registrant filed its Form 15. Again, if the Registrant is eligible to terminate its registration under the Securities Exchange Act of 1934, please note that the filing of a Form 15 would not remove the Registrant's requirement to file delinquent Securities Exchange Act of 1934 reports – the Registrant would still be required to file with the Commission all periodic reports due on or before the date on which the Registrant filed a Form 15.

If you should have a particular question in regard to this letter, please contact the undersigned at (202) 551-3245 or by fax at (202) 772-9207.

Sincerely,



Marva D. Simpson
Special Counsel
Office of Enforcement Liaison
Division of Corporation Finance

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Mr. Michael Schaffer, CEO
 Case Financial, Inc.
 7668 El Camino Real
 Suites 104-106
 Carlsbad, CA 92009

2. Article Number **7001 1140 0000 6447 9721**
(Transfer from service label)

COMPLETE THIS SECTION ON DELIVERY

A. Signature
x Dain Ber Agent Addressee

B. Received by (Printed Name) _____ C. Date of Delivery **2/9/12**

D. Is delivery address different from Item 17 Yes
 If YES, enter delivery address below: No

3. Service Type

Certified Mail Express Mail
 Registered Return Receipt for Merchandise
 Insured Mail C.O.D.

4. Restricted Delivery? (Extra Fee) Yes

UNITED STATES POSTAL SERVICE

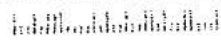


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• Sender: Please print your name, address, and ZIP+4 in this box •

U.S. Securities & Exchange Commission
 100 F Street, N.E.
 Washington, DC 20549

Marva D. Simpson - Mail Stop 3628



CASE FINANCIAL, INC.
7668 El Camino Real
Suite 104-106
Carlsbad, CA 92009
(760) 804-1449

February 15, 2012

Via Facsimile (202) 772-9207 and U.S. Mail

Marva D. Simpson, Special Counsel
United States Securities and Exchange Commission
Office of Enforcement Liaison
Division of Corporation Finance
Mail Stop 3628
Washington, D.C. 20549

Re: **Case Financial, Inc.**
File No. 0-27757

Dear Ms. Simpson:

The following is a response to your letter dated February 1, 2012.

We are requesting a 90-day extension so that we may appropriately respond to your letter. We intend to evaluate whether the company is eligible to file a Form 15 and determine what will be involved in order to bring our filings current.

Please feel free to contact us with any further comments or clarifications required at telephone number (760) 804-1449 or fax us at number (760) 804-1566.

Respectfully submitted,

/s/ Lawrence Schaffer
President, Case Financial, Inc.

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

July 23, 2013

In the Matter of

**American Wenshen Steel Group, Inc.,
Case Financial, Inc.,
Global ePoint, Inc., and
iMedia International, Inc.,**

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of American Wenshen Steel Group, Inc. because it has not filed any periodic reports since the period ended June 30, 2010.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Case Financial, Inc. because it has not filed any periodic reports since the period ended June 30, 2010.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Global ePoint, Inc. because it has not filed any periodic reports since the period ended September 30, 2007.


It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of iMedia International, Inc. because it has not filed any periodic reports since the period ended June 30, 2006.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed companies. Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the

securities of the above-listed companies is suspended for the period from 9:30 a.m. EDT on July 23, 2013, through 11:59 p.m. EDT on August 5, 2013.

By the Commission.

Elizabeth M. Murphy
Secretary


By: Jill M. Peterson
Assistant Secretary

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 10-KSB

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the annual period ended September 30, 2006

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the Transition period from October 1, 2005 to September 30, 2006

COMMISSION FILE NUMBER 0-27757

CASE FINANCIAL, INC.

(Exact Name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation or organization) [REDACTED]
(I.R.S. Employer Identification No.)

5950 La Place Court, Suite 155, Carlsbad, CA 92008
(Address of principal executive offices)

(760) 804-1449
(Registrant's telephone number, including area code)

Securities registered under Section 12(g) of the Exchange Act:

Common Stock, \$0.01 par value
(Title of class)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No Check if there is no disclosure of delinquent filers in response to Item 405 of Regulation S-B is not contained in this form, and no disclosure will be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-KSB or any amendment to this Form 10-KSB. State issuer's revenues for its most recent fiscal year. None

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court. Yes No

As of December 31, 2006 there were 26,370,145 shares of common stock outstanding.

Documents incorporated by reference: None.

Transitional Small Business Disclosure Format: Yes No

Cautionary Statement Pursuant to Safe Harbor Provisions of the Private Securities Litigation Reform Act of 1995:

This Annual Report on Form 10-KSB for the fiscal year ended September 30, 2006 contains "forward-looking statements" within the meaning of the Federal securities laws. These forward-looking statements include, but are not limited to, statements of expectations, beliefs, future plans and strategies, anticipated events or trends, and similar expressions concerning matters that are not historical facts. The forward-looking statements in this Annual Report on Form 10-KSB for the fiscal year ended September 30, 2006 are subject to risks and uncertainties that could cause actual results to differ materially from those results expressed in or implied by the statements contained herein.

CASE FINANCIAL, INC. AND SUBSIDIARIES
Consolidated Statements of Operations

	Year Ended September 30, 2006	Year Ended September 30, 2005
	-----	-----
Revenues		
Service fees, related parties	\$ --	\$ --
	-----	-----
Net Revenue	--	--
Operating Expenses		
General and administrative	716,231	767,163
	-----	-----
Total Operating Expenses	716,231	767,163
	-----	-----
Income (Loss) from operations	(716,231)	(767,163)
Other Income & (Expenses)		
Interest income	1,199	419
Interest expense	(284,506)	(429,197)
Non-cash finance expenses	(98,806)	(182,042)
Miscellaneous income	3,015	--
	-----	-----
Total Other income	(379,098)	(610,820)
	-----	-----
Net income (loss) before discontinued operations and extraordinary items	(1,095,329)	(1,377,983)
	-----	-----
Gain (Loss) from discontinued operations	21,286	(208,219)
	-----	-----
Net Loss before extraordinary item	(1,074,043)	(1,586,202)
	-----	-----
Extraordinary Item:		
Gain on forgiveness of debt	4,231,094	--
	-----	-----
Net Income (Loss)	\$ 3,157,051	\$ (1,586,202)
	=====	=====
Net Income (Loss) per common share - basic and diluted:		
From continuing operations	(0.04)	(0.07)
	-----	-----
From discontinued operations	0.00	(0.01)
	-----	-----
From extraordinary item	0.17	--
	-----	-----
Net Income (Loss)	\$ 0.13	\$ (0.08)
	=====	=====
Weighted average number of common shares - basic and diluted	24,713,024	19,407,323
	=====	=====

See Notes to the Consolidated Financial Statements

Employment Agreements:

As of September 30, 2006 there were no employment agreements with any current employees.

Compensation of Directors

On October 25, 2005, the Company issued 150,000 shares of its common stock to each of the Company's four directors, a total of 600,000 shares, as compensation for services for the year ended September 30, 2005. The market value of the stock on the date granted was \$0.10 per share for a total of \$60,000, which was charged to director's compensation as of September 30, 2005. During the year ended September 30, 2006 the Company accrued compensation for each director an amount of \$2,000 per month for a total of \$96,000 as compensation for services performed during the year.

Item 11. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters

The following table sets forth certain information as of December 31, 2006 with respect to beneficial ownership of the outstanding shares of common stock of the Registrant by the Registrant's directors, executive officers and each person known by the Registrant to own in excess of 5% of the outstanding shares of common stock of the Registrant, and the directors and executive officers as a group. Unless otherwise specified, the address of all listed persons is 5950 La Place Court Suite 155, Carlsbad, CA 92008. Beneficial ownership is determined in accordance with the SEC Rule 13d-3 and generally includes shares over which the holder has voting or investment power, subject to community property laws. All shares of common stock obtainable upon conversion of securities or exercise of stock options or warrants (including those that are not currently exercisable but will become exercisable within 60 days hereafter) are considered to be beneficially owned by the person holding the options or warrants for computing that person's percentage, but are not treated as outstanding for computing the percentage of any other person. Unless otherwise specified, each person below has personal and sole beneficial ownership of the shares of common stock:

Name of Beneficial Owner		Total	%
Michael Schaffer	1	1,706,015	6.35%
Lawrence Schaffer	2	1,562,850	5.84%
Waddy Stephenson	3	746,300	2.80%
William Rapaglia	4	1,900,000	7.12%
Directors and Executive Officers as a group (4 persons) Canadian Commercial Workers Industry Pension Plan 125 Queens Plate Drive, Ste. 220 Etobicoke, Ontario M9W 6V1	5	5,915,165	21.26%
Sam D. Schwartz 16032 Valley Meadow Place Encino, CA 91436		1,820,833	6.53%
		3,767,300	14.29%

(1) Includes 1,206,015 shares and warrants to purchase 500,000 shares of the Company's common stock at an exercise price of \$0.10. These warrants expire on March 31, 2007.

(2) Includes 1,187,850 shares and warrants to purchase 375,000 shares of the Company's common stock at an exercise price of \$0.10. These warrants expire on March 31, 2007.

(3) Includes 496,300 shares and warrants to purchase 250,000 shares of the Company's common stock at an exercise price of \$0.10. These warrants expire on March 31, 2007.

(4) Includes 1,575,000 shares and warrants to purchase 325,000 shares of the Company's common stock at an exercise price of \$0.10. These warrants expire on March 31, 2007.

(5) Includes 320,833 shares and warrants to purchase 1,500,000 shares of the Company's common stock at an exercise price of \$0.25. These warrants expire on December 31, 2008.

(6) This table was calculated using the number of shares outstanding as of December 31, 2006, which was 26,370,145.

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 10-KSB

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT
OF 1934

For the annual period ended September 30, 2007
OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE
ACT OF 1934

For the Transition period from _____ to _____

COMMISSION FILE NUMBER 0-27757

CASE FINANCIAL, INC.

(Exact Name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

(I.R.S. Employer Identification No.)

7720 El Camino Real, Suite 2E, Carlsbad, CA 92009
(Address of principal executive offices)

(760) 804-1449
(Registrant's telephone number, including area code)

Securities registered under Section 12(g) of the Exchange Act:
Common Stock, \$.001 par value
(Title of class)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Check if there is no disclosure of delinquent filers in response to Item 405 of Regulation S-B is not contained in this form, and no disclosure will be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-KSB or any amendment to this Form 10-KSB.

State issuer's revenues for its most recent fiscal year: None

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court.
Yes No

As of December 31, 2007 there were 28,535,145 shares of common stock outstanding.

Documents incorporated by reference: None.

Transitional Small Business Disclosure Format: Yes No

Cautionary Statement Pursuant to Safe Harbor Provisions of the Private Securities Litigation Reform Act of 1995:

This Annual Report on Form 10-KSB for the fiscal year ended September 30, 2007 contains "forward-looking statements" within the meaning of the Federal securities laws. These forward-looking statements include, but are not limited to, statements of expectations, beliefs, future plans and strategies, anticipated events or trends, and similar expressions concerning matters that are not historical facts. The forward-looking statements in this Annual Report on Form 10-KSB for the fiscal year ended September 30, 2007 are subject to risks and uncertainties that could cause actual results to differ materially from those results expressed in or implied by the statements contained herein.

CASE FINANCIAL, INC. AND SUBSIDIARIES
Consolidated Statements of Operations

	Year Ended September 30, 2007 -----	(Restated) Year Ended September 30, 2006 -----
Revenues		
Service	\$ -	\$ -
	-----	-----
Net Revenue	-	-
Operating Expenses		
Provision for losses on investments in contracts	-	-
Depreciation	1,993	2,213
General and administrative	122,048	427,622
Salaries	168,000	176,000
Bad debts	471,073	-
Professional fees	44,637	110,397
	-----	-----
Total Operating Expenses	807,751	716,232
	-----	-----
Income (Loss) from operations	(807,751)	(716,232)
Other Income		
Interest income	-	1,199
Interest expense	(39,001)	(277,998)
Investment Loss	(10,000)	-
Non-cash finance expenses	-	(98,806)
Gain on forgiveness of debt	896,769	4,096,575
Miscellaneous income	-	3,015
	-----	-----
Total Other income	847,769	3,723,985
	-----	-----
Net income (loss) before discontinued operations	40,018	3,007,753
	=====	=====
Gain (Loss) from discontinued operations	97,703	21,286
	-----	-----
Net Income	\$ 137,721	\$ 3,029,039
	=====	=====
Net Income (Loss) per common share - basic and diluted:		
From continuing operations	\$ 0.00	\$ 0.12
	=====	=====
From discontinued operations	\$ 0.00	\$ 0.00
	=====	=====
Weighted average number of common shares - basic and diluted	27,061,602	24,713,024

Item 11. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters

The following table sets forth certain information as of September 30, 2007 with respect to beneficial ownership of the outstanding shares of common stock of the Registrant by the Registrant's directors, executive officers and each person known by the Registrant to own in excess of 5% of the outstanding shares of common stock of the Registrant, and the directors and executive officers as a group. Unless otherwise specified, the address of all listed persons is 7720 El Camino Real Suite 2E, Carlsbad, CA 92009. Beneficial ownership is determined in accordance with the SEC Rule 13d-3 and generally includes shares over which the holder has voting or investment power, subject to community property laws. All shares of common stock obtainable upon conversion of securities or exercise of stock options or warrants (including those that are not currently exercisable but will become exercisable within 60 days hereafter) are considered to be beneficially owned by the person holding the options or warrants for computing that person's percentage, but are not treated as outstanding for computing the percentage of any other person. Unless otherwise specified, each person below has personal and sole beneficial ownership of the shares of common stock:

Name of Beneficial Owner	Total	%	(1)
Michael Schaffer	1,706,015	5.98%	
Lawrence Schaffer	1,562,850	5.48%	
Waddy Stephenson	746,300	2.62%	
William Rapaglia	1,900,000	6.66%	
Directors and Executive Officers as a group (4 persons)	5,815,165	20.38%	
Sam D. Schwartz 16032 Valley Meadow Place Encino, CA 91436	3,767,300	13.20%	
Canadian Commercial Workers Industry Pension Plan 125 Queens Plate Drive, Suite 320 Etobicoke, Ontario M9W 6V1	1,915,750	6.38%	(2)

This table was calculated using the number of shares outstanding as of September 30, 2007, which were 28,535,145.

This entry includes 415,750 shares and warrants to purchase 1,500,000 shares of the Company's common stock at an exercise price of \$0.25. These warrants expire on December 31, 2008.

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-KSB

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the annual period ended September 30, 2008

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Transition period from _____ to _____

COMMISSION FILE NUMBER 0-27757

CASE FINANCIAL, INC.

(Exact Name of registrant as specified in its charter)

Delaware
(State or other jurisdiction incorporation or organization)

██████████
(I.R.S. Employer Identification No.)

7720 El Camino Real, Suite 2E, Carlsbad, CA 92009
(Address of principal executive offices)

(760) 804-1449
(Registrant's telephone number, including area code)

Securities registered under Section 12(g) of the Exchange Act
Common Stock, \$.001 par value
(Title of class)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes
 No

Check if there is no disclosure of delinquent filers in response to Item 405 of Regulation S-B is not contained in this form, and no disclosure will be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-KSB or any amendment to this Form 10-KSB.

State issuer's revenues for its most recent fiscal year: None

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court. Yes No

As of December 31, 2008 there were 29,185,145 shares of common stock outstanding.

Documents incorporated by reference: None.

Transitional Small Business Disclosure Format: Yes No

Cautionary Statement Pursuant to Safe Harbor Provisions of the Private Securities Litigation Reform Act of 1995:

This Annual Report on Form 10-KSB for the fiscal year ended September 30, 2008 contains "forward-looking statements" within the meaning of the Federal securities laws. These forward-looking statements include, but are not limited to, statements of expectations, beliefs, future plans and strategies, anticipated events or trends, and similar expressions concerning matters that are not historical facts. The forward-looking statements in this Annual Report on Form 10-KSB for the fiscal year ended September 30, 2008 are subject to risks and uncertainties that could cause actual results to differ materially from those results expressed in or implied by the statements contained herein.

CASE FINANCIAL, INC. AND SUBSIDIARIES
Consolidated Statements of Operations

	Year Ended September 30, 2008	Year Ended September 30, 2007
	<u> </u>	<u> </u>
Revenues		
Service	\$ -	\$ -
	<u> </u>	<u> </u>
Net Revenue	-	-
Operating Expenses		
Depreciation	149	1,993
General and administrative	152,963	122,048
Salaries	168,000	168,000
Bad debts	-	471,073
Stock option expense	405,677	-
Professional fees	295,614	44,637
	<u> </u>	<u> </u>
Total Operating Expenses	1,022,403	807,751
	<u> </u>	<u> </u>
Income (Loss) from operations	(1,022,403)	(807,751)
Other Income (Expenses)		
Interest income	10,270	-
Interest expense	(3,023)	(39,001)
Investment Loss	-	(10,000)
Other expense	(110)	-
Gain on forgiveness of debt	11,780	896,769
Other income	1,645	-
	<u> </u>	<u> </u>
Total Other income	20,562	847,769
	<u> </u>	<u> </u>
Net income (loss) before discontinued operations	(1,001,841)	40,018
	<u> </u>	<u> </u>
Gain (Loss) from discontinued operations	306,305	97,703
	<u> </u>	<u> </u>
Net Income	\$ (695,536)	\$ 137,721
	<u> </u>	<u> </u>
Net Income (Loss) per common share - basic and diluted:		
From continuing operations	\$ (0.03)	\$ 0.00
	<u> </u>	<u> </u>
From discontinued operations	\$ 0.01	\$ 0.00
	<u> </u>	<u> </u>
Weighted average number of common shares - basic and diluted	28,655,910	27,061,602
	<u> </u>	<u> </u>

Item 11. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters

The following table sets forth certain information as of September 30, 2008 with respect to beneficial ownership of the outstanding shares of common stock of the Registrant by the Registrant's directors, executive officers and each person known by the Registrant to own in excess of 5% of the outstanding shares of common stock of the Registrant, and the directors and executive officers as a group. Unless otherwise specified, the address of all listed persons is 7720 El Camino Real Suite 2E, Carlsbad, CA 92009. Beneficial ownership is determined in accordance with the SEC Rule 13d-3 and generally includes shares over which the holder has voting or investment power, subject to community property laws. All shares of common stock obtainable upon conversion of securities or exercise of stock options or warrants (including those that are not currently exercisable but will become exercisable within 60 days hereafter) are considered to be beneficially owned by the person holding the options or warrants for computing that person's percentage, but are not treated as outstanding for computing the percentage of any other person. Unless otherwise specified, each person below has personal and sole beneficial ownership of the shares of common stock:

Name of Beneficial	Total	%
Michael Schaffer	2,706,015	9.0% (1)
Lawrence Schaffer	2,062,850	7.0% (2)
Waddy Stephenson	1,246,300	4.2% (3)
Directors and Executive Officers as a group (3 persons)	6,015,165	19.4% (4)
Sam Schwartz 16032 Valley Meadow Place Encino, CA 91436	3,767,300	13.0%
William Rapaglia	1,779,800	6.2%

This table was calculated using the number of shares outstanding as of September 30, 2008, which were 28,935,145.

- (1) This entry includes the option to purchase 1,000,000 shares of the Company's common stock at an exercise price of \$0.25 granted to Michael Schaffer on June 18, 2008. This option expires on June 17, 2011.
- (2) This entry includes the option to purchase 500,000 shares of the Company's common stock at an exercise price of \$0.25 granted to Lawrence Schaffer on June 18, 2008. This option expires on June 17, 2011.
- (3) This entry includes the option to purchase 500,000 shares of the Company's common stock at an exercise price of \$0.25 granted to Waddy Stephenson on June 18, 2008. This option expires on June 17, 2011.
- (4) This entry includes the option to purchase 500,000 shares of the Company's common stock at an exercise price of \$0.25 granted to Waddy Stephenson on June 18, 2008. This option expires on June 17, 2011.
- (5) This entry includes the options to purchase 2,000,000 shares of the Company's common stock detailed in notes 1-3 above.

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-K/A
(Amendment No. 1)

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the annual period ended September 30, 2009

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Transition period from _____ to _____

COMMISSION FILE NUMBER 0-27757

CASE FINANCIAL, INC.
(Exact Name of registrant as specified in its charter)

Delaware
(State or other jurisdiction incorporation or organization)

(I.R.S. Employer Identification No.)

7668 El Camino Real, Ste.104-106, Carlsbad, CA 92009
(Address of principal executive offices)

(760) 804-1449
(Registrant's telephone number, including area code)

Securities registered under Section 12(b) of the Exchange Act
Common Stock, \$.001 par value
(Title of class)

Indicate by check mark if the registrant is a well-know seasoned issuer, as defined in rule 405 of the Securities Act Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange

Large accelerated filer

Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company) Smaller reporting company

As of January 4, 2010 there were 40,685,145 shares of common stock outstanding.

Cautionary Statement Pursuant to Safe Harbor Provisions of the Private Securities Litigation Reform Act of 1995:

This Annual Report on Form 10-K for the fiscal year ended September 30, 2009 contains "forward-looking statements" within the meaning of the Federal securities laws. These forward-looking statements include, but are not limited to, statements of expectations, beliefs, future plans and strategies, anticipated events or trends, and similar expressions concerning matters that are not historical facts. The forward-looking statements in this Annual Report on Form 10-K for the fiscal year ended September 30, 2009 are subject to risks and uncertainties that could cause actual results to differ materially from those results expressed in or implied by the statements contained herein.



CASE FINANCIAL, INC. AND SUBSIDIARIES
Consolidated Statements of Operations (Unaudited)

	<u>Year Ended September 30, 2009</u>	<u>Year Ended September 30, 2008</u>
Revenues		
Service	\$ -	\$ -
Net Revenue	-	-
Operating Expenses		
Depreciation	-	149
General and administrative	121,412	152,963
Salaries	168,000	168,000
Stock option expense	-	405,677
Professional fees	435,821	295,614
Total Operating Expenses	<u>725,231</u>	<u>1,022,403</u>
Income (Loss) from operations	<u>(725,252)</u>	<u>(1,022,403)</u>
Other Income (Expenses)		
Interest income	-	10,270
Interest expense	(52,143)	(3,023)
Gain on forgiveness of debt	-	11,780
Other income	-	1,645
Other expense	-	(110)
Total Other income	<u>(52,143)</u>	<u>20,562</u>
Net income (loss) before discontinued operations	<u>(777,374)</u>	<u>(1,001,841)</u>
Gain (Loss) from discontinued operations	<u>39,687</u>	<u>306,305</u>
Net Income (loss)	<u>\$ (737,688)</u>	<u>\$ (695,536)</u>
Net Income (Loss) per common share - basic and diluted:		
From continuing operations	<u>\$ (0.03)</u>	<u>\$ (0.03)</u>
From discontinued operations	<u>\$ 0.00</u>	<u>\$ 0.01</u>
Weighted average number of common shares - basic and diluted	<u>29,123,501</u>	<u>28,655,910</u>

Item 12. Security Ownership of Certain Beneficial Owners and Management

The following table sets forth certain information as of December 31, 2009 with respect to beneficial ownership of the outstanding shares of common stock of the Registrant by the Registrant's directors, executive officers and each person known by the Registrant to own in excess of 5% of the outstanding shares of common stock of the Registrant, and the directors and executive officers as a group. Unless otherwise specified, the address of all listed persons is 7668 El Camino Real, Ste.104-106, Carlsbad, CA 92009. Beneficial ownership is determined in accordance with the SEC Rule 13d-3 and generally includes shares over which the holder has voting or investment power, subject to community property laws. All shares of common stock obtainable upon conversion of securities or exercise of stock options or warrants (including those that are not currently exercisable but will become exercisable within 60 days hereafter) are considered to be beneficially owned by the person holding the options or warrants for computing that person's percentage, but are not treated as outstanding for computing the percentage of any other person. Unless otherwise specified, each person below has personal and sole beneficial ownership of the shares of common stock:

Name of Beneficial	Total	%
Michael Schaffer	5,206,015	12.5% (1)
Lawrence Schaffer	4,562,850	11.1% (2)
Waddy Stephenson	2,246,300	5.5% (3)
Directors and Executive Officers as a group (3 persons)	12,015,165	28.1% (4)
Sam Schwartz 16032 Valley Meadow Place Encino, CA 91436	4,767,300	11.7%

This table was calculated using the number of shares outstanding as of December 31, 2009, which were 40,685,145.

- (1) This entry includes the option to purchase 1,000,000 shares of the Company's common stock at an exercise price of \$0.25 granted to Michael Schaffer on June 18, 2008. This option expires on June 17, 2011.
- (2) This entry includes the option to purchase 500,000 shares of the Company's common stock at an exercise price of \$0.25 granted to Lawrence Schaffer on June 18, 2008. This option expires on June 17, 2011.
- (3) This entry includes the option to purchase 500,000 shares of the Company's common stock at an exercise price of \$0.25 granted to Waddy Stephenson on June 18, 2008. This option expires on June 17, 2011.
- (4) This entry includes the options to purchase 2,000,000 shares of the Company's common stock detailed in notes 1-3 above.

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 10-KSB/A

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934

FOR THE ANNUAL PERIOD ENDED SEPTEMBER 30, 2004

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the Transition period from _____ to _____

COMMISSION FILE NUMBER 0-27757

CASE FINANCIAL, INC.

(Exact Name of registrant as specified in its charter)

DELAWARE

(State or other jurisdiction
of incorporation or organization)

██████████

(I.R.S. Employer
Identification No.)

5950 La Place Court, Suite 155, Carlsbad, CA 92008
(Address of principal executive offices)

(760) 804-1449
(Registrant's telephone number, including area code)

Securities registered under Section 12(g) of the Exchange Act:

Common Stock, \$.001 par value
(Title of class)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Check if there is no disclosure of delinquent filers in response to Item 405 of Regulation S-B is not contained in this form, and no disclosure will be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-KSB or any amendment to this Form 10-KSB.

State issuer's revenues for its most recent fiscal year. \$738,376

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court. Yes No

As of December 31, 2004 there were 17,019,236 shares of common stock outstanding.

Documents incorporated by reference: None.

Transitional Small Business Disclosure Format: Yes No

This document is being refiled in its entirety in add standard certification language.

**CASE FINANCIAL, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS**

	Year ended September 30, 2004	Year ended September 30, 2003
	-----	-----
REVENUE		
Contract fees	\$ 688,813	\$ 468,389
Service fees, related parties	49,563	59,519
	-----	-----
TOTAL REVENUE	738,376	527,908
	-----	-----
OPERATING EXPENSES		
Provision for losses on investments in contracts	452,605	300,800
Provision for impairment of notes and other receivables from affiliate	13,237	766,431
General and administrative	1,637,105	1,884,802
Sales and marketing	228,471	504,741
	-----	-----
TOTAL OPERATING EXPENSES	2,331,418	3,456,774
	-----	-----
LOSS FROM OPERATIONS	(1,593,041)	(2,928,866)
	-----	-----
OTHER INCOME (EXPENSE)		
Interest income	530	3,509
Interest expense	(389,183)	(278,242)
Non cash finance expenses	(599,057)	(98,802)
Legal settlement - net of costs	--	175,211
Miscellaneous Income	2,314	--
	-----	-----
TOTAL OTHER INCOME (EXPENSE)	(985,396)	(198,324)
	-----	-----
NET LOSS	\$ (2,578,438)	\$ (3,127,190)
	=====	=====
Net loss per common share - basic and diluted	\$ (0.15)	\$ (0.20)
	=====	=====
Weighted average number of common shares - basic and diluted	16,603,929	15,561,108
	=====	=====

The accompanying notes are an integral part of these financial statements.

AGGREGATED OPTION EXERCISED IN LAST FISCAL YEAR AND YEAR END OPTION HOLDINGS

Name	Shares Acquired on Exercise	Value Realized	Number of Securities Underlying Unexercised Options		Value of Unexercised In-The-Money Options (1)	
			Exercisable	Unexercisable	Exercisable	Unexercisable
James Lewis	--	--	225,000	50,000	--	--
Gary Primes	--	--	325,000	225,000	--	--
Lorne Pollock	--	--	166,667	33,333	--	--

As of October 2004, Gary Primes, Lorne Pollock and James Lewis were terminated. Their options will expire on January 31, 2005.

EMPLOYMENT AGREEMENTS

As of September 30, 2004, all employment agreements that had been in force had expired.

COMPENSATION OF DIRECTORS

During the year ended September 2004 there were no new options granted to directors and there was no other compensation paid. The Board of Directors may grant additional options in subsequent years. In addition, each director is reimbursed for reasonable out-of-pocket expenses incurred in connection with attendance at Board and committee meetings.

ITEM 11. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS

The following table sets forth certain information as of December 31, 2004, with respect to beneficial ownership of the outstanding shares of common stock of the Registrant by the Registrant's directors, executive officers and each person known by the Registrant to own in excess of 5% of the outstanding shares of common stock of the Registrant, and the directors and executive officers as a group. Unless otherwise specified, the address of all listed persons is 5950 La Place Court, Suite 155, Carlsbad, CA 92008. Beneficial ownership is determined in accordance with the SEC Rule 13d-3 and generally includes shares over which the holder has voting or investment power, subject to community property laws. All shares of common stock obtainable upon conversion of securities or exercise of stock options or warrants (including those that are not currently exercisable but will become exercisable within 60 days hereafter) are considered to be beneficially owned by the person holding the options or warrants for computing that person's percentage, but are not treated as outstanding for computing the percentage of any other person. Unless otherwise specified, each person below has personal and sole beneficial ownership of the shares of common stock:

Name of Beneficial Owner		Number of Shares	Percentage of Ownership
Michael Schaffer	(1)	906,015	5.32%
Lawrence Schaffer	(2)	762,850	4.48%
Waddy Stephenson	(3)	196,300	1.15%
William Rapaglia		50,000	0.29%
Gordon Gregory	(4)	1,098,000	6.45%
Directors and Executive Officers as a group (5 persons)		3,013,165	17.70%
Canadian Commercial Workers Industry Pension Plan 125 Queens Plate Drive, Ste. 220 Etobicoke, Ontario M9W 6V1	(5)	4,520,833	26.56%
Old CFI Inc		2,620,000	15.39%
C/O William Barnett Esquire 15233 Ventura Boulevard, Suite 410 Sherman Oaks, California 91403			

Percentage of ownership is calculated based on 17,019,236 shares outstanding at December 31, 2004.

(1) - Includes 350,000 shares underlying options

(2) - Includes 100,000 shares underlying options

(3) - Includes 100,000 shares underlying options and 46,300 shares owned indirectly through Measurable Software Corporation (a California Corp).

(4) - Includes 300,000 shares underlying options and 480,000 shares owned by Mosaic Capital LLC

(5) - Includes 1,320,833 shares and 3,200,000 shares underlying warrants owned by I, F, Propco Holdings (Ontario) 32, Ltd., a wholly owned subsidiary of this entity.

ITEM 12. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS

At September 30, 2004 and 2003, receivables and other assets, related parties include approximately \$43,000 advanced by Case Financial, LLC to Old CFI prior to the reverse acquisition. This advance is due on demand. At September 30, 2004 and 2003, the advance was fully offset by an impairment allowance.

During the years September 30, 2004, and September 30, 2003, the Company recognized \$49,563 and \$59,519, respectively, in service fees from Old CFI and subsidiary pursuant to a service agreement entered into in connection with the reverse acquisition.

Service fees receivable amounted to approximately \$349 at September 30, 2004 and \$8,900 at September 30, 2003 and are included in receivables and other assets, related parties. At September 30, 2003, this receivable was fully offset by an impairment allowance but was later collected offsetting the current year impairment allowance expense.

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 10-KSB/A

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the annual period ended September 30, 2005

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the Transition period from _____ to _____

COMMISSION FILE NUMBER 0-27757

CASE FINANCIAL, INC.

(Exact Name of registrant as specified in its charter)

Delaware

(State or other jurisdiction
of incorporation or organization)

██████████

(I.R.S. Employer
Identification No.)

5950 La Place Court, Suite 155, Carlsbad, CA 92008
(Address of principal executive offices)

(760) 804-1449
(Registrant's telephone number, including area code)

Securities registered under Section 12(g) of the Exchange Act:

Common Stock, \$.001 par value
(Title of class)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Check if there is no disclosure of delinquent filers in response to Item 405 of Regulation S-B is not contained in this form, and no disclosure will be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-KSB or any amendment to this Form 10-KSB.

State issuer's revenues for its most recent fiscal year. None

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court. Yes No

As of December 31, 2005 there were 25,219,236 shares of common stock outstanding.

Documents incorporated by reference: None.

Transitional Small Business Disclosure Format: Yes No

Explanatory Note

This document is being refiled in its entirety to add standard certification language.

**CASE FINANCIAL, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS**

	Years Ended September 30,	
	2005	2004
REVENUE	\$ --	\$ --
OPERATING EXPENSES		
General and administrative	767,163	1,228,346
TOTAL OPERATING EXPENSES	767,163	1,228,346
LOSS FROM OPERATIONS	(767,163)	(1,228,346)
OTHER INCOME (EXPENSE)		
Interest income	419	530
Interest expense	(429,197)	(389,183)
Non-cash finance expenses	(182,042)	(599,057)
Other income	--	2,314
TOTAL OTHER INCOME (EXPENSE)	(610,820)	(985,396)
NET LOSS FROM CONTINUING OPERATIONS	(1,377,983)	(2,213,742)
LOSS FROM DISCONTINUED OPERATIONS	208,219	364,696
NET LOSS	\$ (1,586,202)	\$ (2,578,438)
Net loss per common share -- basic and diluted:		
From continuing operations	\$ (0.07)	\$ (0.13)
From discontinued operations	\$ (0.01)	\$ (0.02)
Net Loss	\$ (0.08)	\$ (0.16)
Weighted average number of common shares - basic and diluted	19,407,323	16,603,929

The accompanying notes are an integral part of these consolidated financial statements.

Item 11. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters

The following table sets forth certain information as of December 31, 2005, with respect to beneficial ownership of the outstanding shares of common stock of the Registrant by the Registrant's directors, executive officers and each person known by the Registrant to own in excess of 5% of the outstanding shares of common stock of the Registrant, and the directors and executive officers as a group. Unless otherwise specified, the address of all listed persons is 5950 La Place Court, Suite 155, Carlsbad, CA 92008. Beneficial ownership is determined in accordance with the SEC Rule 13d-3 and generally includes shares over which the holder has voting or investment power, subject to community property laws. All shares of common stock obtainable upon conversion of securities or exercise of stock options or warrants (including those that are not currently exercisable but will become exercisable within 60 days hereafter) are considered to be beneficially owned by the person holding the options or warrants for computing that person's percentage, but are not treated as outstanding for computing the percentage of any other person. Unless otherwise specified, each person below has personal and sole beneficial ownership of the shares of common stock:

Name of Beneficial Owner	Number of Shares	Percentage of Ownership
Michael Schaffer	(1) 1,806,015	5.01%
Lawrence Schaffer	(2) 1,662,850	4.62%
Waddy Stephenson	(3) 846,300	2.35%
William Rapaglia	(4) 1,900,000	5.27%
Directors and Executive Officers as a group (4 persons)	6,215,165	17.26%
Canadian Commercial Workers Industry Pension Plan 125 Queens Plate Drive, Ste. 220 Etobicoke, Ontario M9W 6V1	(5) 4,520,833	12.55%
Old CFI Inc C/O William Barnett Esquire 15233 Ventura Boulevard, Suite 410 Sherman Oaks, California 91403	2,620,000	7.27%

- (1) - Includes 100,000 shares underlying options and 500,000 shares underlying warrants from private placement completed March 2005.
- (2) - Includes 100,000 shares underlying options and 375,000 shares underlying warrants from private placement completed March 2005.
- (3) - Includes a) 100,000 shares underlying options and; b) 296,300 shares and 250,000 shares underlying warrants owned indirectly through Measurable Software Corporation
- (4) - Includes a) 75,000 shares underlying warrants and; b) 750,000 shares and 750,000 shares underlying warrants owned indirectly through Cristobal Family Ltd Partnership of which Mr. Rapaglia is the General Partner.
- (5) - Includes 1,320,833 shares and 3,200,000 shares underlying warrants owned by I. F. Propco Holdings (Ontario) 32, Ltd., a wholly owned subsidiary of this entity.