

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Rel. No. 56978 / December 18, 2007

Admin. Proc. File No. 3-12706

In the Matter of
THE CATTLESALE CO., et al.
ORBIT BRANDS CORP., Respondent

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding as to Orbit Brands Corp. has expired. No such petition has been filed, and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice, that the initial decision of the administrative law judge as to Orbit Brands Corp. * has become the final decision of the Commission. The order contained in that decision is hereby declared effective. That order revoked the registrations of all classes of securities of Orbit Brands Corp. pursuant to Section 12(j) of the Securities Exchange Act of 1934.

For the Commission by the Office of the General Counsel, pursuant to delegated authority.

Nancy M. Morris
Secretary

*/ Orbit Brands Corp., Initial Decision Rel. No. 338 (Nov. 20, 2007), ___ SEC Docket ___.