

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Rel. No. 59476 / February 27, 2009

Admin. Proc. File No. 3-13147

In the Matter of

MARKLAND TECHNOLOGIES, INC.
c/o Gersten Savage LLP
600 Lexington Avenue
New York, New York 10022

ORDER DISMISSING REVIEW PROCEEDING AND NOTICE OF FINALITY

On December 15, 2008, an administrative law judge issued an initial decision, pursuant to Section 12(j) of the Securities Exchange Act of 1934, 1/ revoking the registration of the common stock of Markland Technologies, Inc. ("Markland"). 2/ The law judge found that Markland had violated Exchange Act Section 13(a), and Exchange Act Rules 13a-1 and 13a-13, 3/ thereunder, by failing to file its required quarterly and annual reports for periods after September 30, 2005.

On January 6, 2009, our Office of the General Counsel, acting pursuant to delegated authority, issued an order granting Markland's petition for review of the law judge's initial decision and setting a schedule requiring that a brief in support of the petition for review be filed

1/ 15 U.S.C. § 78l(j).

2/ Markland Technologies, Inc., Initial Decision Rel. No. 364 (Dec. 15, 2008), __ SEC Docket ____.

3/ Exchange Act Section 13(a) requires issuers of securities registered pursuant to Exchange Act Section 12 to file periodic and other reports with the Commission in accordance with rules established by the Commission. 15 U.S.C. § 78m(a). Rule 13a-1, 17 C.F.R. § 240.13a-1, requires issuers to file annual reports with the Commission, and Rule 13a-13, 17 C.F.R. § 240.13a-13, requires issuers to file quarterly reports with the Commission.

by February 9, 2009. The order further stated that, pursuant to Rule of Practice 180(c), 4/ "failure to file a brief in support of the petition may result in dismissal of this review proceeding as to that petitioner." Notwithstanding this order, Markland failed to file a brief, extension request, or anything else with respect to its appeal subsequent to its petition for review. It thus appears that Markland has abandoned its appeal. Under the circumstances, we find that dismissal is appropriate. 5/

Accordingly, it is ORDERED that this review proceeding be, and it hereby is, dismissed.

We also hereby give notice that the December 15, 2008 initial decision of the administrative law judge has become the final decision of the Commission with respect to Markland Technologies, Inc. The order contained in that decision revoking the registration of the registered securities of Markland Technologies, Inc. is hereby declared effective.

Elizabeth M. Murphy
Secretary

4/ 17 C.F.R. § 201.180(c).

5/ See, e.g., Apollo Publ'n Corp., Securities Act Rel. No. 8678 (Apr. 13, 2006), 87 SEC Docket 2498 (dismissing appeal based on respondent's failure to file supporting brief, as provided in Commission's briefing order).