

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Rel. No. 68072 / October 18, 2012

Admin. Proc. File No. 3-14871

In the Matter of

ONE VOICE TECHNOLOGIES, INC., *et al.*

ORDER DISMISSING PROCEEDING WITH RESPECT
TO RESPONDENT PINE VALLEY MINING CORP.

On May 8, 2012, the Commission instituted an administrative proceeding against Pine Valley Mining Corp. and seven other respondents under § 12(j) of the Securities Exchange Act of 1934.¹ The Order Instituting Proceedings alleged, among other things, that Pine Valley violated periodic reporting requirements under Exchange Act § 13(a),² and sought to determine, based on those allegations, whether it was "necessary and appropriate for the protection of investors to suspend . . . or revoke" the registration of its securities.

On June 7, 2012, Pine Valley filed with the Commission a Form 15, pursuant to Exchange Act Rule 12g-4(a),³ to voluntarily terminate the registration of its securities under Exchange Act § 12(g). Under Rule 12g-4(a), an issuer's registration is terminated ninety days after filing, which in this case was September 5, 2012. On September 5, 2012, the Division of Enforcement filed a motion to dismiss the proceeding against Pine Valley, based on the deregistration of its securities. Pine Valley did not respond.

¹ 15 U.S.C. § 78l(j).

² 15 U.S.C. § 78m(a).

³ 17 C.F.R. § 240.12g-4(a) (certification of termination of registration under § 12(g)).

It is appropriate to grant the Division's motion because the respondent does not now have a class of registered securities and because revocation or suspension of registration is the only remedy available in a proceeding instituted under Exchange Act § 12(j).⁴

Accordingly, IT IS ORDERED that this proceeding be, and it hereby is, dismissed with respect to Pine Valley Mining Corp.

By the Commission.

Elizabeth M. Murphy
Secretary

⁴ See, e.g., *Sharon Energy, Ltd.*, Securities Exchange Act Release No. 66361, 2012 WL 401598, at *1 (Feb. 8, 2012).