

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

January 13, 2009

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IN THE MATTER OF	:	
	:	
The JPM Company, and	:	ORDER OF SUSPENSION
Tidalwave Holdings, Inc.,	:	OF TRADING
	:	
	:	
File No. 500-1	:	
_____	:	

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of The JPM Company because it has not filed any periodic reports since the period ended June 30, 2001.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Tidalwave Holdings, Inc. because it has not filed any periodic reports since the period ended December 31, 2000.

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. EST on January 13, 2009, through 11:59 p.m. EST on January 27, 2009.

By the Commission.

Elizabeth M. Murphy
Secretary