

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

April 8, 2009

IN THE MATTER OF	:	
All Line, Inc.	:	ORDER OF SUSPENSION
	:	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 All Line, Inc. (“All Line”), which is quoted on the Pink Sheets under the ticker symbol ALIN. Trading in the securities of All Line appears to be predicated on apparent misstatements. Certain persons appear to have usurped the identity of a defunct or inactive publicly-traded corporation by making false statements to a court and transfer agent, in order to gain control of the corporation. A new CUSIP and ticker symbol appear to have been obtained based on false representations regarding the identity of the corporation. The accuracy and adequacy of publicly disseminated information concerning, among other things, the corporate history and identity of All Line are questionable.

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 company.

Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading of the securities of the above-listed company is suspended for the period from 9:30 a.m. EDT, April 8, 2009 through 11:59 p.m. EDT, on April 22, 2009.

By the Commission.

Elizabeth M. Murphy
Secretary