

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

October 21, 2009

---

IN THE MATTER OF

Sun Sports and Entertainment, Inc.

File No. 500-1

---

:  
:  
:  
:  
:  
:

**ORDER OF SUSPENSION  
OF TRADING**

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Sun Sports and Entertainment, Inc. (“Sun Sports”) because of questions regarding the accuracy of statements by Sun Sports in press releases and statements to investors concerning, among other things, the company’s business prospects and financial viability.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of Sun Sports.

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 company is suspended for the period from 9:30 a.m. EDT October 21, 2009 through 11:59 p.m. EST, on November 3, 2009.

By the Commission.

Elizabeth M. Murphy  
Secretary