

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**November 3, 2014**

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**In the Matter of**

**VHGI HOLDINGS, INC.**

**File No.      500-1**

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**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 VHGI Holdings, Inc. (“VHGI”) because it has not filed a periodic report since it filed its Form 10-K for the period ending December 31, 2012, filed on June 26, 2013. VHGI’s common stock (ticker “VHGI”) was quoted on OTC Link (previously “Pink Sheets”) operated by OTC Markets Group, Inc.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of VHGI. Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of VHGI is suspended for the period from 9:30 a.m. EDT on November 3, 2014, through 11:59 p.m. EDT on November 14, 2014.

By the Commission.



Brent J. Fields  
Secretary