

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

June 26, 2015

In the Matter of

**Accres Holding, Inc.,
FirstBank Financial Services, Inc.,
MicroSmart Devices, Inc.,
Polymedix, Inc.,
RegenoCELL Therapeutics, Inc., and
The Sagemark Companies Ltd.,**

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 Accres Holding, Inc. (CIK No. 1158201) (“ACCE”¹), a void Delaware corporation with its principal place of business in Shelton, Connecticut, with stock quoted on OTC Link (previously, “Pink Sheets”) operated by OTC Markets Group Inc. (“OTC Link”) because it has not filed any periodic reports since the period ended September 30, 2010. On June 27, 2013, the Division of Corporation Finance (“Corporation Finance”) sent a delinquency letter to ACCE requesting compliance with its periodic reporting obligations at the address shown in its then-most recent filing with the Commission, but ACCE did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of the EDGAR Filer Manual).

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of FirstBank Financial Services, Inc. (CIK No. 1316410) (“FBFS”), a non-compliant Georgia corporation with its principal place of business in

¹ The short form of each issuer’s name is also its ticker symbol.

McDonough, Georgia, with stock quoted on OTC Link, because it has not filed any periodic reports since the period ended June 30, 2008. On November 22, 2011, Corporation Finance sent a delinquency letter to FBFS requesting compliance with its periodic reporting obligations at the address shown in its then-most recent filing with the Commission, but FBFS did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of the EDGAR Filer Manual).

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of MicroSmart Devices, Inc. (CIK No. 1339225) (“MCMV”), a Nevada corporation with its principal place of business in Litchfield, Connecticut, with stock quoted on OTC Link, because it has not filed any periodic reports since the period ended September 30, 2012. On June 6, 2014, Corporation Finance sent a delinquency letter to MCMV requesting compliance with its periodic reporting obligations at the address shown in its then-most recent filing with the Commission, but MCMV did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of the EDGAR Filer Manual).

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Polymedix, Inc. (CIK No. 1341843) (“PYMXQ”), a void Delaware corporation with its principal place of business in Radnor, Pennsylvania, with stock quoted on OTC Link, because it has not filed any periodic reports since the period ended September 30, 2012. On May 7, 2015, Corporation Finance sent a delinquency letter to PYMXQ requesting compliance with its periodic reporting obligations at the address shown in its then-most recent filing with the Commission, but PYMXQ did not receive the

delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of the EDGAR Filer Manual).

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of RegenoCELL Therapeutics, Inc. (CIK No. 1221749) (“RCLL”), a Florida corporation with its principal place of business in Natick, Massachusetts, with stock quoted on OTC Link because it has not filed any periodic reports since the period ended December 31, 2011. On September 16, 2014, Corporation Finance sent a delinquency letter to RCLL requesting compliance with its periodic reporting obligations at the address shown in its then-most recent filing with the Commission, but RCLL did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of the EDGAR Filer Manual).

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of The Sagemark Companies Ltd. (CIK No. 89041) (“SKCO”), a New York corporation with its principal place of business in New York, New York, with stock quoted on OTC Link because it has not filed any periodic reports since the period ended September 30, 2012. On September 16, 2014, Corporation Finance sent a delinquency letter to SKCO requesting compliance with its periodic reporting obligations at the address shown in its then-most recent filing with the Commission, but SKCO did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of the EDGAR Filer Manual).

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. EDT on June 26, 2015, through 11:59 p.m. EDT on July 10, 2015.

By the Commission.

Brent J. Fields
Secretary