ORDER DISMISSING WITH RESPECT TO EXTENSIONS, INC.

On November 29, 2012, administrative proceedings were instituted against Extensions, Inc. and six other issuers under § 12(j) of the Securities Exchange Act of 1934. The Order Instituting Proceedings alleged that Extensions violated periodic reporting requirements; it ordered a hearing to determine whether these allegations were true and, if so, whether suspension or revocation of the registration of Extensions's securities was necessary and appropriate for the protection of investors.

Subsequent to the issuance of the OIP, however, the Division of Enforcement learned that, on July 13, 2007, Extensions had filed a Form 15, pursuant to Exchange Act Rule 12g-4(a), to voluntarily terminate the registration of its securities under Exchange Act § 12(g). Under Rule 12g-4(a), an issuer's registration is terminated ninety days after filing Form 15, which in this case was October 11, 2007. The Division filed a motion to dismiss the proceeding against Extensions, based on the deregistration of its securities. Extensions has not responded to the Division's motion.

2 17 C.F.R. § 240.12g-4(a) (certification of termination of registration under § 12(g)).
It is appropriate to grant the Division's motion because the respondent does not now have a class of registered securities and because revocation or suspension of registration is the only remedy available in a proceeding instituted under Exchange Act § 12(j).  

Accordingly, IT IS ORDERED that this proceeding be dismissed with respect to Extensions, Inc.

By the Commission.

Elizabeth M. Murphy
Secretary

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