

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 74155 / January 28, 2015

Admin. Proc. File No. 3-16222

In the Matter of
8 BY 8, INC.,
8 CORP.,
ACKEEOX CORP.,
ADVANCED INCUBATOR, INC.,
AMERI FIRST FINANCIAL GROUP, INC.,
AMERICAN CAPITAL HOLDINGS, INC.,
DYNAMIC HEALTH PRODUCTS, INC., AND
SPA-E

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by 8 By 8, Inc., 8 Corp., Ackeexo Corp., Advanced Incubator, Inc., Ameri First Financial Group, Inc., American Capital Holdings, Inc., Dynamic Health Products, Inc., or Spa-E and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,¹ that the initial decision of the administrative law judge,² has become the final decision of the Commission with respect to 8 By 8, Inc., 8 Corp., Ackeexo Corp., Advanced Incubator, Inc., Ameri First Financial Group, Inc., American Capital Holdings, Inc., Dynamic Health Products, Inc., and Spa-E. The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange

¹ 17 C.F.R. § 201.360(d).

² *8 By 8, Inc., 8 Corp., Ackeexo Corp., Advanced Incubator, Inc., Ameri First Fin. Group, Inc., Am. Capital Holdings, Inc., Dynamic Health Prods., Inc., and Spa-E*, Initial Decision Rel. No. 722 (Dec. 16, 2014), 110 SEC Docket 09, 2014 WL 7146047. The Central Index Key numbers are: 1427420 for 8 by 8, Inc.; 1444288 for 8 Corp.; 1129641 for Ackeexo Corp.; 1165397 for Advanced Incubator, Inc.; 1105949 for Ameri First Financial Group, Inc.; 1288012 for American Capital Holdings, Inc.; 949925 for Dynamic Health Productions, Inc.; and 891781 for Spa-E.

Act of 1934, the registrations of each class of registered securities of 8 By 8, Inc., 8 Corp., Ackeeox Corp., Advanced Incubator, Inc., Ameri First Financial Group, Inc., American Capital Holdings, Inc., Dynamic Health Products, Inc., and Spa-E are revoked.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields
Secretary