

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 77471 / March 30, 2016

Admin. Proc. File No. 3-17032

In the Matter of

BUNCOMBE, INC.,  
COTTON BAY HOLDINGS, INC., and  
MIDDLESEX, INC.

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 Buncombe, Inc., Cotton Bay Holdings, Inc., or Middlesex, Inc., 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,<sup>1</sup> that the initial decision of the administrative law judge has become the final decision of the Commission with respect to Buncombe, Inc., Cotton Bay Holdings, Inc., and Middlesex, Inc.<sup>2</sup> The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registrations of each class of registered securities of Buncombe, Inc., Cotton Bay Holdings, Inc., and Middlesex, Inc., are revoked.

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

Brent J. Fields  
Secretary

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<sup>1</sup> 17 C.F.R. § 201.360(d).

<sup>2</sup> *Buncombe, Inc., Cotton Bay Holdings, Inc., Middlesex, Inc., and Reon Holdings, Inc.*, Initial Decision Release No. 950 (Feb. 3, 2016), 113 SEC Docket 08, 2016 WL 407069. The Central Index Key numbers are: 1554240 for Buncombe, Inc.; 1111468 for Cotton Bay Holdings, Inc.; and 1554238 for Middlesex, Inc.