

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 77828 / May 13, 2016

Admin. Proc. File No. 3-17114

In the Matter of

SHEARSON FINANCIAL NETWORK, INC.,
SHELBY ACQUISITION I, INC.
(N/K/A PHOENIX CAPITAL SOURCE, INC.),
SHELBY ACQUISITION II, INC.,
SHELBY ACQUISITION III, INC.,
SHELBY ACQUISITION IV, INC.,
US WATS INC.,
WESTERN HEMISPHERE INVESTMENTS
CORPORATION, AND
WHIRLWIND MARKETING, 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 Shearson Financial Network, Inc., Shelby Acquisition I, Inc. (n/k/a Phoenix Capital Source, Inc.), Shelby Acquisition II, Inc., Shelby Acquisition III, Inc., Shelby Acquisition IV, Inc., US WATS Inc., Western Hemisphere Investments Corporation, or Whirlwind Marketing, 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,¹ that the initial decision of the administrative law judge has become the final decision of the Commission with respect to Shearson Financial Network, Inc., Shelby Acquisition I, Inc. (n/k/a Phoenix Capital Source, Inc.), Shelby Acquisition II, Inc., Shelby Acquisition III, Inc., Shelby Acquisition IV, Inc., US WATS Inc., Western Hemisphere Investments Corporation, and Whirlwind Marketing, Inc.² The order contained in that decision

¹ 17 C.F.R. § 201.360(d).

² *Shearson Fin. Network, Inc., Shelby Acquisition I, Inc. (n/k/a Phoenix Capital Source, Inc.), Shelby Acquisition II, Inc., Shelby Acquisition III, Inc., Shelby Acquisition IV, Inc., US WATS Inc., W. Hemisphere Invs. Corp., and Whirlwind Mktg., Inc.*, Initial Decision Release No. 984

(continued...)

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 Shearson Financial Network, Inc., Shelby Acquisition I, Inc. (n/k/a Phoenix Capital Source, Inc.), Shelby Acquisition II, Inc., Shelby Acquisition III, Inc., Shelby Acquisition IV, Inc., US WATS Inc., Western Hemisphere Investments Corporation, and Whirlwind Marketing, Inc., are revoked.

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

Brent J. Fields
Secretary

(... continued)

(Mar. 23, 2016), 113 SEC Docket 15, 2016 WL 1158232. The Central Index Key numbers are: 1138173 for Shearson Financial Network, Inc.; 1393074 for Shelby Acquisition I, Inc. (n/k/a Phoenix Capital Source, Inc.); 1393076 for Shelby Acquisition II, Inc.; 1393078 for Shelby Acquisition III, Inc.; 1393079 for Shelby Acquisition IV, Inc.; 862025 for US WATS Inc.; 1219948 for Western Hemisphere Investments Corporation; and 1122695 for Whirlwind Marketing, Inc.