

Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions ("Order"), as set forth below.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that:

1. DeLong, age 73, resides in Atlanta, Georgia. DeLong is and has been an attorney and a member of the State Bar of Georgia. In addition, he is and has been the trustee of the following seven irrevocable trusts created by grantor Solomon RC Ali, also known as Richard M. Carter (collectively, the "Ali Trusts"): (1) Deen Executive Trust; (2) Falah Family Trust; (3) Ghanimah Holdings Trust; (4) Ibadah Life Trust; (5) Patronus Capital Trust; (6) Premier Executive Trust; and, (7) Rainco Holdings Trust. DeLong has never held any securities licenses and is not registered with the Commission in any capacity.

2. On April 27, 2018, the Commission filed a complaint against DeLong in SEC v. Revolutionary Concepts, Inc., et al. (Civil Action No. 1:18-cv-01832-RWS), in the United States District Court for the Northern District of Georgia. On May 17, 2018, the court entered an order permanently enjoining DeLong, by consent, from future violations of Sections 13(d) and 16(a) of the Securities Exchange Act of 1934 (the "Exchange Act") and Rules 13d-1 and 16a-3 thereunder.

3. The Commission's complaint alleged, among other things, that on one or more dates from at least 2012: (i) the Ali Trusts collectively have acquired and held over 5%, and sometimes over 10%, of the common stock of at least U.S. public company Revolutionary Concepts, Inc. ("REVO"); (ii) DeLong, as trustee of the Ali Trusts, has been deemed to be the beneficial owner of such REVO stock; and, (iii) DeLong failed to comply with Sections 13(d) and 16(a) of the Exchange Act, and Rules 13d-1 and 16a-3 thereunder, because he failed to report his beneficial ownership of such REVO stock as trustee of the Ali Trusts.

IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanction agreed to in Respondent DeLong's Offer.

Accordingly, it is hereby ORDERED pursuant to Rule 102(e)(3)(i) of the Commission's Rules of Practice, effective immediately, that:

DeLong is suspended from appearing or practicing before the Commission as an attorney.

By the Commission.

Brent J. Fields
Secretary