UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT of 1933
Release No. 8651 / January 4, 2006

SECURITIES EXCHANGE ACT of 1934
Release No. 53049 / January 4, 2006

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2359 / January 4, 2006

ADMINISTRATIVE PROCEEDING
File No. 3-12138

In the Matter of	:	**ORDER INSTITUTING CEASE-AND-DESIST PROCEEDINGS, MAKING FINDINGS, AND IMPOSING CEASE-AND-DESIST ORDER PURSUANT TO SECTION 8A OF THE SECURITIES ACT OF 1933 AND SECTION 21C OF THE SECURITIES EXCHANGE ACT OF 1934**
APPLIX, INC.,	:	
Respondent.	:	

I.