

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**  
**February 28, 2006**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-12224**

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**In the Matter of**  
**M & A West, Inc.,**  
**Respondent.**

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**ORDER INSTITUTING PUBLIC PROCEEDINGS**  
**AND NOTICE OF HEARING PURSUANT TO**  
**SECTION 12(j) OF THE SECURITIES**  
**EXCHANGE ACT OF 1934**

**I.**

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors that public proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”) against M & A West, Inc. (“M&A West” or “Respondent”).

**II.**

After an investigation, the Division of Enforcement alleges that:

1. M&A West is a Colorado corporation which, until mid-2001 when it relocated to Liberty, Texas, had its principal place of business in San Bruno, California. M&A West has a class of common stock registered with the Commission pursuant to Section 12(g) of the Exchange Act, and its stock was quoted on the Over-the-Counter Bulletin Board Service. Respondent’s stock is currently quoted on the “Pink Sheets,” disseminated by Pink Sheets LLC, under the symbol “MAWI.PK.”

2. M&A West has not filed any quarterly reports with the Commission since on or about October 22, 2001, when M&A West filed its Form 10-QSB for the quarter ended August 31, 2001. M&A West has not filed any annual reports since on or about October 17, 2001, when M&A West filed is Form 10-KSB for the year ended May 31, 2001.

3. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, among other required reports, Rule 13a-1 requires issuers to file annual reports

(Forms 10-K or 10-KSB), and Rule 13a-13 requires issuers to file quarterly reports (Forms 10-Q or 10-QSB).

4. As a result of the foregoing, Respondent failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder.

### **III.**

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors to institute public administrative proceedings to determine:

A. Whether the allegations contained in Section II of this Order are true and, in connection therewith, to afford Respondent an opportunity to establish any defenses to such allegations; and,

B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or to revoke, the registration of each class of securities of the Respondent registered pursuant to Section 12 of the Exchange Act.

### **IV.**

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III, above, shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS HEREBY FURTHER ORDERED that Respondent shall file an Answer to the allegations contained in this Order within twenty (20) days after service of this Order, as provided by Rule 220(b) of the Commission's Rules of Practice [17 C.F.R. § 201.220(b)].

If Respondent fails to file the directed Answer, or fails to appear at a hearing after being duly notified, Respondent may be deemed in default and the proceedings may be determined against it upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f), and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 220(f), 221(f), and 310].

This Order shall be served forthwith upon Respondent personally or by certified mail.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.360(a)(2)].

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related

proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in the proceedings held pursuant to notice. Since this proceeding is not “rule making” within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Nancy M. Morris  
Secretary