

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Rel. No. 63330 / November 17, 2010

Admin. Proc. File No. 3-13918

<p>In the Matter of</p> <p>VOICEIQ, INC. (N/K/A YOHO RESOURCES, INC.)</p>

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 VoiceIQ, Inc. (n/k/a Yoho Resources, Inc.), and the Commission has not chosen to review the decision as to it 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 2/ has become the final decision of the Commission with respect to VoiceIQ, Inc. (n/k/a Yoho Resources, Inc.). The order contained in that decision is hereby declared effective. The initial decision dismissed the proceeding.

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

Elizabeth M. Murphy
Secretary

1/ 17 C.F.R. § 201.360(d).

2/ VoiceIQ, Inc. (n/k/a Yoho Resources, Inc.), Initial Decision Rel. No. 405 (October 22, 2010), ___ SEC Docket ___.