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UNITED STATES OF
AMERICA Before the
SECURITIES AND EXCHANGE COMMISSION

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ADMINISTRATIVE PROCEEDING

File No. 3-18011

In the Matter of

Integrated Freight Corporation,

Respondent.

ANSWER AND

AFFIRMATIVE DEFENSES

Comes now, Integrated Freight Corporation, Respondent in the above styled cause, by and through its undersigned attorney, and files this Answer and Affirmative Defenses.

I. ANSWER

1. Respondent admits the Commission’s allegations contained in paragraph II A 1 of the Commission’s Order Instituting Administrative Proceedings (hereinafter “Order”), except Respondent denies the purported statement of fact contained in footnote 1 to paragraph II A 1 of the Order that “its [Respondent’s] registration with the State of Florida is currently inactive”.

2. Respondent admits the Commission’s allegations contained in paragraph II B 2 of the Order.

3. The statute and regulations recited in paragraph II B 3 of the Order speak for themselves.

4. Respondent admits the Commission’s allegations contained in paragraph II B 4 of the Order.

5. Respondent denies the Commission’s assertion in Section III of the Order that the public administrative proceedings instituted by the Order are “necessary and appropriate for the protection of investors”.

II. AFFIRMATIVE DEFENSES

6. Respondent's charter with the State of Florida, its state of incorporation, is "active". See Exhibit "A".

7. The sole reason for the Respondent's delinquency in filing its annual reports on Form 10-K for the two fiscal years ended March 31, 2016 and 2017 (hereinafter, "Reporting Requirements") is insufficient funds to pay the costs of an independent audit of its annual financial statements and review of its quarterly financial statements, both of which audits and the reviews, are required by the Commission's regulations to file such reports. The Respondent's operating subsidiaries, even when experiencing positive cash flows from time to time, have never provided any of that cash flow to pay the operating expenses of their parent [the Respondent], which would include auditing and review costs, the management of such subsidiaries being in continual conflict with Respondent's management and frequently in litigation with Respondent. The Respondent has been unsuccessful despite significant efforts to raise funding over and above that needed to pay critical litigation expenses to pay audit and review fees, the inability to raise such funding increasing as the period of its delinquency in satisfying its Reporting Requirements increase. The Respondent's failure to comply with its Reporting Requirements is excused by actual impossibility of compliance.

8. The Respondent's desire to comply with the Reporting Requirements, notwithstanding its actual impossibility of so doing, is evidenced by (i) the Respondent's amended reports on Form 10-K and Form 10-Q for 2014 and 2015 to file XBRL interactive data files omitted when the original reports were filed, (ii) Respondent's filing of five reports on Form 8-K after filing the annual report on form 10-K for the fiscal year ended March 31, 2015, and (iii) the Respondent's submission to the Commission of a preliminary information statement on Schedule

14C on July 22, 2016, responding to and satisfying staff comments with respect thereto and mailing the definitive information statement to Respondent's stockholders of record on March 28, 2017. See Exhibit "B", attached.

9. Respondent acknowledged its delinquency in satisfying the Reporting Requirements by filing a Form 15 on January 25, 2017 pursuant to Rule 12g-4(a)(2) promulgated by the Commission under the Securities Exchange Act of 1934 ("Exchange Act"). In so doing, the Respondent intended to begin publishing current information and financial statements (audit not required) at www.otcmarkets.com for the benefit of the public securities market. Rule 12g-4(a)(2) requires that the filing registrant have fewer than 500 stockholders of record. The Respondent had 586 stockholders of record at the time of filing (87 more than permitted); provided, that 187 of those stockholders of record each owned only two shares (an aggregate of 374 shares out of a total of 4,831,770,546 shares, or 0.00000774%, of the Respondent's then issued and outstanding common stock with a then current aggregate market value of approximately \$0.04). The Respondent asserted in its Form 15 filing that the 187 stockholders each with two shares were *de minimis* and should not be counted for purposes of Rule 12g-4(a)(2). The Respondent was required to withdraw the Form 15 filing by the Division of Corporation Finance because it did not satisfy the literal/technical requirement of Rule 12g-4(a)(2) with respect to the number of stockholders of record.

10. The relief the Commission seeks in its Order would result in a termination of the Respondent's ticker or trading symbol of "IFCR" by the Financial Industry Regulatory Authority, that is, a termination of the public securities market for the Respondent's common stock.

11. Multiple hundreds of public stockholders, persons the Commission is charged by the

Exchange Act with protecting, will be deprived of the entire value of their investment in and opportunity for appreciation of the Respondent's common stock in the event the Respondent's trading symbol and public market for its common stock is terminated as a result of a termination or suspension of the Respondent's registration under Section 12(g) of the Exchange Act. The Respondent is not able to determine the number of such public investors because it does not have funds to pay for a NOBO list. While the current market capitalization/investment value of the Respondent's common stock is negligible, there is potential for that value to increase in the future, especially if the Respondent is enable by order of the Administrative Law Judge to voluntarily terminate its Reporting Obligations and begin publishing current information and financial statements at www.otcmarkets.com, which the Respondent believes will enable it to obtain third party funding to continue and grow its operations. Furthermore, the Respondent contends that termination of the public securities market for the Respondent's common stock resulting from the Commission's proposed involuntary termination or suspension of the Respondent's registration pursuant to Section 12(g) of the Exchange Act would be a stigma that would most probably result in a collapse of the Respondent's existing and potential future business.

12. The Respondent contends that a suspension or termination of the Respondent's registration under Section 12(g) of the Exchange Act is not, as the Order asserts, "necessary and appropriate for the protection of investors", the consequences of which are noted above. Investors would be better protected by an order issued in this Administrative Proceeding initiated by the Order a directing and allowing the voluntary termination by the Respondent of the Respondent's Reporting Obligations by filing a Form 15, effective immediately, followed by the publication of current information and financial statements at www.otcmarkets.com.

Respectfully submitted:

Date: June 15, 2017

By: /s/ Jackson L. Morris

Jackson L. Morris

Florida Bar No. 120041

Counsel for

Respondent Integrated Freight Corporation

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Tampa, Florida 33609

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing pleading was served on June 15, 2017 by United States First Class Mail upon The Honorable Brenda P. Murray, Chief Administrative Law Judge, Securities and Exchange Commission, 100 F Street, N.E., Washington, D.C. 20549-2557, Michael D. Birnbaum, Esq., Division of Enforcement, Securities and Exchange Commission, Suite 400, 200 Vesey Street, New York, New York 10281 and Kristin M. Pauley, Esq., Division of Enforcement, Securities and Exchange Commission, Suite 400, 200 Vesey Street, New York, New York 10281.

Exhibit "A"



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Detail By Document Number](#) /

Detail by Entity Name

Florida Profit Corporation
INTEGRATED FREIGHT CORPORATION

Filing Information

Document Number P10000068160
FEI/EIN Number [REDACTED]
Date Filed 08/18/2010
Effective Date 12/08/1981
State FL
Status ACTIVE
Last Event REINSTATEMENT
Event Date Filed 03/30/2017

Principal Address

42 Lake Avenue Extension
208
Danbury, CO 06811

Changed: 03/30/2017

Mailing Address

42 Lake Avenue Extension
208
Danbury, CT 06811

Changed: 03/30/2017

Registered Agent Name & Address

Hoffman, Henry P
2348 Sunset Point Road
B
Clearwater, FL 33765

Name Changed: 02/23/2015

Address Changed: 03/30/2017

Officer/Director Detail**Name & Address**

Title COO, Director

HOFFMAN, HENRY P
2348 Sunset Point Road
B
Clearwater, FL 33765

Annual Reports

| Report Year | Filed Date |
|-------------|------------|
| 2015 | 02/23/2015 |
| 2016 | 03/30/2017 |
| ---- | ----- |

Florida Department of State, Division of Corporations