ORDER DISMISSING PROCEEDING AS TO CELLULAR CONCRETE TECHNOLOGIES, INC.

On August 24, 2018, the Commission issued an order instituting an administrative proceeding (“OIP”) against Cellular Concrete Technologies, Inc., pursuant to Section 12(j) of the Securities Exchange Act of 1934.1 The OIP alleged that Cellular Concrete had violated periodic reporting requirements and sought to determine, based on those allegations, whether it was “necessary and appropriate for the protection of investors to suspend . . . or revoke the registration” of Cellular Concrete’s securities.

On October 22, 2018, Cellular Concrete filed with the Commission a Form 15 seeking to terminate voluntarily the registration of its securities under Section 12(g) of the Exchange Act.2 Exchange Act Rule 12g-4(a)(1) permits the termination of registration if the issuer certifies that its class of securities being deregistered is held of record by fewer than 300 persons.3 In its Form 15, Cellular Concrete certified that it had approximately 71 holders of record as of October 17, 2018. Under Rule 12g-4(a), an issuer’s registration is terminated 90 days after the issuer files a Form 15—in this case, January 20, 2019.4

3 17 C.F.R. § 240.12g-4(a)(1).
4 17 C.F.R. § 240.12g-4(a).
The Division of Enforcement made no filings with respect to the Form 15 between the time Cellular Concrete filed the Form 15 and the time the Form 15 became effective. Now that the Form 15 has become effective, Cellular Concrete no longer has a class of securities registered under Section 12 of the Exchange Act. Because revocation and suspension of registration are the only remedies available in a proceeding instituted under Exchange Act Section 12(j), we find it appropriate to dismiss this proceeding against Cellular Concrete.5

Accordingly, it is ORDERED that this proceeding is dismissed with respect to Cellular Concrete Technologies, Inc.

By the Commission.

Vanessa A. Countryman
Secretary

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