

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

October 24, 2006

IN THE MATTER OF	:	
CONVERSION SOLUTIONS	:	ORDER OF SUSPENSION
HOLDINGS CORP.	:	OF TRADING
	:	
File No. 500-1	:	

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Conversion Solutions Holding Corp. (“Conversion”), a Delaware Corporation located in Kennesaw, Georgia, which trades in the over-the-counter market under the symbol “CSHD”.

Questions have arisen regarding the accuracy and completeness of information contained in Conversion’s press releases and public filings with the Commission concerning, among other things, (1) the company’s purported ownership and control of two bond issuances, in the face amount of €5 billion and \$500 million, issued by the Republic of Venezuela, and (2) the company’s purported contractual relationship with Deutsche Bank.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company.

Therefore, IT IS ORDERED, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the above-listed company is suspended for the period from 9:30 a.m. EDT, October 24, 2006, through 11:59 p.m. EST, on November 6, 2006.

By the Commission.

Nancy M. Morris
Secretary