It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Acclaim Entertainment, Inc. because it has not filed any periodic reports since the period ended March 31, 2004.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Benguet Corp. because it has not filed any periodic reports since the period ended December 31, 2002.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Clean Systems Technology Group Ltd. because it has not filed any periodic reports since the period ended September 30, 2004.
It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Family Golf Centers, Inc. because it has not filed any periodic reports since the period ended September 30, 2000.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Graham-Field Health Products, Inc. because it has not filed any periodic reports since the period ended September 30, 1999.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Lechters, Inc. because it has not filed any periodic reports since the period ended May 5, 2001.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Symbiat, Inc. because it has not filed any periodic reports since the period ended December 31, 2002.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Texfi Industries, Inc. because it has not filed any periodic reports since the period ended July 30, 1999.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Value Holdings, Inc. (n/k/a Galea Life Sciences, Inc.) because it has not filed any periodic reports since the period ended July 31, 2001.

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 companies.
Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed companies is suspended for the period from 9:30 a.m. EDT on June 23, 2008, through 11:59 p.m. EDT on July 7, 2008.

By the Commission.

Florence E. Harmon  
Acting Secretary