

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

SECURITIES EXCHANGE ACT OF 1934  
RELEASE NO. 60849 / October 21, 2009

**SEC SUSPENDS TRADING IN THE SECURITIES OF SUN SPORTS AND ENTERTAINMENT CORPORATION**

The Securities and Exchange Commission announced the temporary suspension, pursuant to Section 12(k) of the Securities Exchange Act of 1934 (the "Exchange Act"), of trading of the securities of Sun Sports and Entertainment, Inc. ("Sun Sports"), of Addison, Texas at 9:30 a.m. EDT on October 21, 2009, and terminating at 11:59 p.m. EST on November 3, 2009.

The Commission temporarily suspended trading in the securities of Sun Sports because of questions regarding the accuracy of statements by Sun Sports in press releases and statements to investors concerning, among other things, the company's business prospects and financial viability.

The Commission cautions brokers, dealers, shareholders, and prospective purchasers that they should carefully consider the foregoing information along with all other currently available information and any information subsequently issued by the company.

Further, brokers and dealers should be alert to the fact that, pursuant to Rule 15c2-11 under the Exchange Act, at the termination of the trading suspension, no quotation may be entered unless and until they have strictly complied with all of the provisions of the rule. If any broker or dealer has any questions as to whether or not it has complied with the rule, it should not enter any quotation but immediately contact the staff in the Division of Trading and Markets, Office of Interpretation and Guidance, at (202) 551-5777. If any broker or dealer is uncertain as to what is required by Rule 15c2-11, it should refrain from entering quotations relating to Sun Sport's securities until such time as it has familiarized itself with the rule and is certain that all of its provisions have been met. If any broker or dealer enters any quotation that is in violation of the rule, the Commission will consider the need for prompt enforcement action.

If any broker, dealer or other person has any information that may relate to this matter, they should contact Stephen Korotash ([korotashs@sec.gov](mailto:korotashs@sec.gov)) or Eric R. Werner ([wernere@sec.gov](mailto:wernere@sec.gov)), at the Fort Worth Regional Office of the Securities and Exchange Commission at 817-978-3821.