

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

**September 25, 2017**

**In the Matter of**

**HydroPhi Technologies Group, Inc., iTalk  
Inc., Soellingen Advisory Group, Inc., and  
U.S. Rare Earths, Inc.,**

**File No. 500-1**

**ORDER OF SUSPENSION OF  
TRADING**

It appears to the Securities and Exchange Commission (“Commission”) that there is a lack of current and accurate information concerning the securities of HydroPhi Technologies Group, Inc. (“HPTG<sup>1</sup>”) (CIK No. 1496741), a Florida corporation located in Oak Brook, Illinois with a class of securities registered with the Commission pursuant to Securities Exchange Act of 1934 (“Exchange Act”) Section 12(g) because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-KT for the period ended December 31, 2015. On May 31, 2017, the Commission’s Division of Corporation Finance (“Corporation Finance”) sent a delinquency letter to HPTG requesting compliance with its periodic filing requirements, but HPTG did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of EDGAR Filer Manual). As of September 5, 2017, the common stock of HPTG was quoted on OTC Link operated by OTC Markets Group Inc. (formerly “Pink Sheets”) (“OTC Link”), had six market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

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<sup>1</sup> The short form of each issuer’s name is also its stock symbol.

It appears to the Commission that there is a lack of current and accurate information concerning the securities of iTalk Inc. (“TALK”) (CIK No. 1373444), a defaulted Nevada corporation located in Delray Beach, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g) because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended November 30, 2015. On May 31, 2017, Corporation Finance sent a delinquency letter to TALK requesting compliance with its periodic filing requirements, but TALK did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of EDGAR Filer Manual). As of September 5, 2017, the common stock of TALK was quoted on OTC Link, had six market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

It appears to the Commission that there is a lack of current and accurate information concerning the securities of Soellingen Advisory Group, Inc. (“SLLV”) (CIK No. 1574946), a dissolved Florida corporation located in Ossian, Indiana with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g) because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended June 30, 2015. On June 29, 2017, Corporation Finance sent a delinquency letter to SLLV requesting compliance with its periodic filing requirements, but SLLV did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of EDGAR Filer Manual). As of September 5, 2017, the common stock of SLLV was quoted on OTC Link, had one market maker, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

It appears to the Commission that there is a lack of current and accurate information concerning the securities of U.S. Rare Earths, Inc. (“UREE”) (CIK No. 1098881), a revoked Nevada corporation located in Plano, Texas with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g) because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended September 30, 2015. On July 24, 2017, Corporation Finance sent a delinquency letter to UREE requesting compliance with its periodic filing requirements, which was delivered. As of September 5, 2017, the common stock of UREE was quoted on OTC Link, had six market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

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 September 26, 2017, through 11:59 p.m. EDT on October 9, 2017.

By the Commission.

Brent J. Fields  
Secretary