
The Commission temporarily suspended trading in the securities of ABEC due to a lack of current and accurate information about the company because it has not filed certain periodic reports with the Commission; and because of questions that have been raised about the accuracy and adequacy of publicly disseminated information concerning, among other things, the company’s disclosure controls and procedures and internal control over financial reporting. This order was entered pursuant to Section 12(k) of the Securities Exchange Act of 1934 (Exchange Act).

The Commission cautions broker-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 brokers or dealers have any questions as to whether or not they have complied with the rule, they 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 brokers or dealers are uncertain as to what is required by Rule 15c2-11, they should refrain from entering quotations relating to ABEC’s securities until such time as they have familiarized themselves with the rule and are certain that all of its provisions have been met. If any brokers or dealers enter any quotation which 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 which may relate to this matter, they should contact Michael Brennan of the Commission’s Division of Enforcement at (202) 551-4298.