

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

**January 9, 2020**

**In the Matter of**

**Debt Resolve, Inc. and  
Elite Group, 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 Debt Resolve, Inc. (“DRSV<sup>1</sup>”) (CIK No. 1106645), a forfeited Delaware corporation located in Hawthorne, New York 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-Q for the period ended September 30, 2017. On April 29, 2019, the Commission’s Division of Corporation Finance (“Corporation Finance”) sent a delinquency letter to DRSV requesting compliance with its periodic filing requirements, which was delivered. As of January 7, 2020, the common stock of DRSV 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).

It appears to the Commission that there is a lack of current and accurate information concerning the securities of Elite Group, Inc. (“ELTZ”) (CIK No. 1607281), a revoked Nevada corporation located in Frisco, Texas with a class of securities registered with the Commission

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

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 December 31, 2017. On May 30, 2019, Corporation Finance sent a delinquency letter to ELTZ requesting compliance with its periodic filing requirements, which was delivered. As of January 7, 2020, the common stock of ELTZ was quoted on OTC Link, had four 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. EST on January 10, 2020, through 11:59 p.m. EST on January 24, 2020.

By the Commission.

Vanessa A. Countryman  
Secretary