

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C.

SECURITIES EXCHANGE ACT OF 1934
RELEASE NO. 51750 / May 27, 2005

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 Gluv Corp ("Gluv"), of West Palm Beach, Florida at 9:30 a.m. EDT on May 27th, 2005 and terminating at 11:59 p.m. EDT on June 10th, 2005.

The Commission temporarily suspended trading in the securities of Gluv because of questions that have been raised about the accuracy and adequacy of publicly disseminated information concerning, among other things, 1) number of shares outstanding for the company, 2) the availability of non-restricted shares for trading and delivery, 3) the current shareholders of the company, and 4) the rights attached to ownership of these shares. Gluv is quoted on the Pink Sheets under the ticker symbol GVRP.

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, including 15c2-11(a)(5). If a broker or dealer has any questions as to whether or not he has complied with the rule, he should not enter any quotation but immediately contact the staff of the Securities and Exchange Commission in Washington, D.C. If any broker or dealer is uncertain as to what is required by Rule 15c2-11, he should refrain from entering quotations relating to Gluv's securities until such time as he has familiarized himself with the rule and is certain that all of its provisions have been met. If any broker or dealer enters 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, Joseph J. Cella in the Office of Market Surveillance of the Securities and Exchange Commission should be telephoned at (202) 551-4951.