

UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION

INVESTMENT COMPANY ACT OF 1940
Release No. 28104/ December 27, 2007

In the Matter of :
 :
Select Ten Plus Fund, LLC :
400 Broadway :
Cincinnati, OH 45202 :
 :
(811-09179) :

ORDER UNDER SECTION 8(f) OF THE INVESTMENT COMPANY ACT OF 1940
DECLARING THAT APPLICANT HAS CEASED TO BE AN INVESTMENT
COMPANY

Select Ten Plus Fund, LLC (the "Applicant") filed an application on August 14, 2007, and an amended and restated application on October 16, 2007, requesting an order under Section 8(f) of the Investment Company Act of 1940 (the "Act") declaring that it had ceased to be an investment company.

On November 30, 2007, a notice of filing of the application was issued (Investment Company Act Release No. 28069). The notice gave interested persons an opportunity to request a hearing and stated that an order disposing of the application would be issued unless a hearing was ordered. No request for a hearing was filed, and the Commission did not order a hearing.

The matter having been considered, it is found, on the basis of the information set forth in

the application, that applicant has ceased to be an investment company.

Accordingly, IT IS ORDERED, under Section 8(f) of the Act, that Select Ten Plus Fund, LLC's registration under the Act shall immediately cease to be in effect.

For the Commission, by the Division of Investment Management, under delegated authority.

Nancy M. Morris
Secretary