

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SECURITIES EXCHANGE ACT OF 1934
Release No. 57496/March 14, 2008

ADMINISTRATIVE PROCEEDING
File No. 3-12901

In the Matter of	:	
	:	
ROANOKE TECHNOLOGY CORP.	:	ORDER
	:	

On January 15, 2008, the registration of the registered securities of Roanoke Technology Corp. (Roanoke) was revoked by default. Roanoke Tech. Corp., Exchange Act Release No. 57151 (A.L.J. Jan. 15, 2008) (Default Order). The Default Order was based on Roanoke's failure to file an Answer within ten days of the December 18, 2007, service of the Securities and Exchange Commission's (Commission) December 6, 2007, Order Instituting Proceedings (OIP) in this matter¹ or otherwise to defend the proceeding within the meaning of 17 C.F.R. § 155(a)(2).

Thereafter, the Commission remanded the Default Order to the undersigned for reconsideration, stating that it had received a letter dated January 2, 2008, from Joseph Meuse (Meuse) that may have related to this proceeding.² Roanoke Tech. Corp., Exchange Act Release No. 57351 (Feb. 19, 2008). Accordingly, the undersigned reconsidered the Default Order to determine whether it should be set aside and the proceeding reopened. Roanoke Tech. Corp., (A.L.J. Feb. 25, 2008) (unpublished) (February 25 Order). Roanoke was given an opportunity to file an Answer to the OIP, by March 7, 2008, to include a statement of its reasons for its previous failure to appear or defend the proceeding and a specification of the nature of its proposed defense.³ Id. Roanoke was advised that if it filed an Answer by that date, the default would be set aside, and further procedures would be ordered, as appropriate. Id.

¹ Roanoke was served with the OIP by USPS Express Mail delivery or attempted delivery at "the most recent address shown on [its] most recent filing with the Commission." 17 C.F.R. § 201.141(a)(2)(ii).

² Two Forms-8K filed on January 3 and 22, 2008, represented that Meuse had assumed leadership of Roanoke as the company's sole officer and director.

³ "A motion to set aside a default shall . . . state the reasons for the failure to appear or defend, and specify the nature of the proposed defense in the proceeding." 17 C.F.R. § 201.155(b).

Roanoke has not filed an Answer or any other correspondence in response to the February 25 Order. Accordingly, the proceeding will not be reopened, and the Default Order remains in effect. Thus, after reconsideration, the January 15, 2008, revocation of the registration of Roanoke's registered securities is affirmed and remains in effect.

IT IS SO ORDERED.

Carol Fox Foelak
Administrative Law Judge