

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**  
**September 15, 2008**

**ADMINISTRATIVE PROCEEDING**

**File No. 3-13193**

**In the Matter of**

**B.B. Walker Co.,  
Bellatrix International, Inc.,  
Belmont Resources, Inc.,  
Beres Industries, Inc.,  
Best Products Co., Inc.,  
Bethlehem Corp., and  
Bogue Electric Manufacturing Co.  
(n/k/a Bogue International, Inc.),**

**Respondents.**

**ORDER INSTITUTING  
PROCEEDINGS AND NOTICE OF  
HEARING PURSUANT TO SECTION  
12(j) OF THE SECURITIES  
EXCHANGE ACT OF 1934**

**I.**

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors that public administrative proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”) against Respondents B.B. Walker Co., Bellatrix International, Inc., Belmont Resources, Inc., Beres Industries, Inc., Best Products Co., Inc., Bethlehem Corp., and Bogue Electric Manufacturing Co. (n/k/a Bogue International, Inc.).

**II.**

After an investigation, the Division of Enforcement alleges that:

**A. RESPONDENTS**

1. B.B. Walker Co. (CIK No. 104218) is a dissolved North Carolina corporation located in Asheboro, North Carolina with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). B.B. Walker 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 August 4, 2001, which reported a net loss of over \$1.5 million for the prior nine months. On January 14, 2002, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Middle District of North Carolina, and the case was closed on November 28, 2006. As of

September 11, 2008, the company's common stock (symbol "WLKBQ") was quoted on the Pink Sheets, had four market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

2. Bellatrix International, Inc. (CIK No. 826152) is a Delaware corporation located in Los Angeles, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Bellatrix is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-K for the period ended December 31, 1995. As of September 11, 2008, the company's common stock (symbol "BLLX") was quoted on the Pink Sheets, had five market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

3. Belmont Resources, Inc. (CIK No. 1056301) is a British Columbia corporation located in Vancouver, British Columbia, Canada with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Belmont is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 20-F/A for the period ended January 31, 2001, which reported a net loss of over \$1.3 million (Canadian) for prior twelve months. As of September 11, 2008, the company's common stock (symbol "BEAAF") was quoted on the Pink Sheets, had seven market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

4. Beres Industries, Inc. (CIK No. 790710) is a revoked New Jersey corporation located in Lakewood, New Jersey with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Beres is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended December 31, 2002, which reported a net loss of \$95,000 for the prior three months. As of September 11, 2008, the company's common stock (symbol "BERS") was quoted on the Pink Sheets, had eight market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

5. Best Products Co., Inc. (CIK No. 11821) is a terminated Virginia corporation located in Richmond, Virginia with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Best 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 November 2, 1996, which reported a net loss of over \$266 million for the prior thirteen weeks. On September 24, 1996, the company filed a Chapter 7 petition in the U.S. Bankruptcy Court for the Eastern District of Virginia, and the case was closed on July 19, 1999. As of September 11, 2008, the company's common stock (symbol "BESQ") was quoted on the Pink Sheets, had four market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

6. Bethlehem Corp. (CIK No. 11856) is a Pennsylvania corporation located in Easton, Pennsylvania with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Bethlehem is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended February 28, 2001, which reported a net loss of over \$1.7 million for the prior three months. As of September 11, 2008, the company's common stock (symbol "BEHP") was quoted on the Pink Sheets, had six market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

7. Bogue Electric Manufacturing Co. (n/k/a Bogue International, Inc.) (CIK No. 12953) is a New Jersey corporation located in Paterson, New Jersey with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Bogue 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, 1998, which reported a net loss of \$150,082 for the prior nine months in an unaudited financial statement. As of September 11, 2008, the company's common stock (symbol "BGUE") was quoted on the Pink Sheets, had fifteen market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

## B. DELINQUENT PERIODIC FILINGS

8. As discussed in more detail above, all of the Respondents are delinquent in their periodic filings with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1), have repeatedly failed to meet their obligations to file timely periodic reports, and failed to heed delinquency letters sent to them by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a valid address on file with the Commission as required by Commission rules, did not receive such letters.

9. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, Rule 13a-1 requires issuers to file annual reports and Rule 13a-13 requires domestic issuers to file quarterly reports. Rule 13a-16 requires foreign private issuers to furnish quarterly and other reports to the Commission under cover of Form 6-K if they make or are required to make the information public under the laws of the jurisdiction of their domicile or in which they are incorporated or organized; if they file or are required to file information with a stock exchange on which their securities are traded and the information was made public by the exchange; or if they distribute or are required to distribute information to their security holders.

10. As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 or 13a-16 thereunder.

## III.

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

A. Whether the allegations contained in Section II are true and, in connection therewith, to afford the Respondents an opportunity to establish any defenses to such allegations; and,

B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or revoke the registration of each class of securities of the Respondents identified in Section II registered pursuant to Section 12 of the Exchange Act.

#### IV.

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS HEREBY FURTHER ORDERED that Respondents shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220(b) of the Commission's Rules of Practice [17 C.F.R. § 201.220(b)].

If Respondents fail to file the directed Answers, or fail to appear at a hearing after being duly notified, the Respondents may be deemed in default and the proceedings may be determined against them upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f), and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f), and 201.310].

This Order shall be served forthwith upon Respondents personally or by certified, registered, or Express Mail, or by other means of verifiable delivery.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.360(a)(2)].

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Florence E. Harmon  
Acting Secretary

Attachment

## Appendix 1

### Chart of Delinquent Filings In the Matter of *B.B. Walker Co., et al.*

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b><i>B.B. Walker Co.</i></b>					
	<i>10-KSB</i>	11/03/01	02/01/02	Not filed	79
	<i>10-QSB</i>	02/02/02	03/19/02	Not filed	78
	<i>10-QSB</i>	05/04/02	06/18/02	Not filed	75
	<i>10-QSB</i>	08/03/02	09/17/02	Not filed	72
	<i>10-KSB</i>	11/02/02	01/31/03	Not filed	68
	<i>10-QSB</i>	02/01/03	03/18/03	Not filed	66
	<i>10-QSB</i>	05/03/03	06/17/03	Not filed	63
	<i>10-QSB</i>	08/02/03	09/16/03	Not filed	60
	<i>10-KSB</i>	11/01/03	01/30/04	Not filed	56
	<i>10-QSB</i>	01/31/04	03/16/04	Not filed	54
	<i>10-QSB</i>	05/01/04	06/15/04	Not filed	51
	<i>10-QSB</i>	07/31/04	09/14/04	Not filed	48
	<i>10-KSB</i>	10/30/04	01/28/05	Not filed	44
	<i>10-QSB</i>	01/29/05	03/15/05	Not filed	42
	<i>10-QSB</i>	04/30/05	06/14/05	Not filed	39
	<i>10-QSB</i>	07/30/05	09/13/05	Not filed	36
	<i>10-KSB</i>	10/29/05	01/27/06	Not filed	32
	<i>10-QSB</i>	01/28/06	03/14/06	Not filed	30
	<i>10-QSB</i>	04/29/06	06/13/06	Not filed	27
	<i>10-QSB</i>	07/29/06	09/12/06	Not filed	24
	<i>10-KSB</i>	10/28/06	01/26/07	Not filed	20
	<i>10-QSB</i>	01/27/07	03/13/07	Not filed	18
	<i>10-QSB</i>	04/28/07	06/12/07	Not filed	15
	<i>10-QSB</i>	07/28/07	09/11/07	Not filed	12
	<i>10-KSB</i>	11/03/07	02/01/08	Not filed	7
	<i>10-QSB</i>	02/02/08	03/18/08	Not filed	6
	<i>10-QSB</i>	05/03/08	06/17/08	Not filed	3

Total Filings Delinquent

27

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b><i>Bellatrix International, Inc.</i></b>					
	<i>10-QSB</i>	03/31/96	05/15/96	Not filed	148
	<i>10-QSB</i>	06/30/96	08/14/96	Not filed	145
	<i>10-QSB</i>	09/30/96	11/14/96	Not filed	142
	<i>10-KSB</i>	12/31/96	03/31/97	Not filed	138
	<i>10-QSB</i>	03/31/97	05/15/97	Not filed	136
	<i>10-QSB</i>	06/30/97	08/14/97	Not filed	133
	<i>10-QSB</i>	09/30/97	11/14/97	Not filed	130
	<i>10-KSB</i>	12/31/97	03/31/98	Not filed	126
	<i>10-QSB</i>	03/31/98	05/15/98	Not filed	124
	<i>10-QSB</i>	06/30/98	08/14/98	Not filed	121
	<i>10-QSB</i>	09/30/98	11/16/98	Not filed	118
	<i>10-KSB</i>	12/31/98	03/31/99	Not filed	114
	<i>10-QSB</i>	03/31/99	05/17/99	Not filed	112
	<i>10-QSB</i>	06/30/99	08/16/99	Not filed	109
	<i>10-QSB</i>	09/30/99	11/15/99	Not filed	106
	<i>10-KSB</i>	12/31/99	03/30/00	Not filed	102
	<i>10-QSB</i>	03/31/00	05/15/00	Not filed	100
	<i>10-QSB</i>	06/30/00	08/14/00	Not filed	97
	<i>10-QSB</i>	09/30/00	11/14/00	Not filed	94
	<i>10-KSB</i>	12/31/00	04/02/01	Not filed	89
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	88
	<i>10-QSB</i>	06/30/01	08/14/01	Not filed	85
	<i>10-QSB</i>	09/30/01	11/14/01	Not filed	82
	<i>10-KSB</i>	12/31/01	04/01/02	Not filed	77
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	76
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	73
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	70
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	66
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	64
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	61
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	58
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	54
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	52
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	49
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	46
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	42
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	40
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	37

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Bellatrix International, Inc.</b> (continued)	10-QSB	09/30/05	11/14/05	Not filed	34
	10-KSB	12/31/05	03/31/06	Not filed	30
	10-QSB	03/31/06	05/15/06	Not filed	28
	10-QSB	06/30/06	08/14/06	Not filed	25
	10-QSB	09/30/06	11/14/06	Not filed	22
	10-KSB	12/31/06	04/02/07	Not filed	17
	10-QSB	03/31/07	05/15/07	Not filed	16
	10-QSB	06/30/07	08/14/07	Not filed	13
	10-QSB	09/30/07	11/14/07	Not filed	10
	10-KSB	12/31/07	03/31/08	Not filed	6
	10-Q <sup>1</sup>	03/31/08	05/15/08	Not filed	4
	10-Q <sup>1</sup>	06/30/08	08/14/08	Not filed	1
	Total Filings Delinquent	50			
<b>Belmont Resource, Inc.</b>	20-F	01/31/02	07/31/02	Not filed	74
	20-F	01/31/03	07/31/03	Not filed	62
	20-F	01/31/04	08/02/04	Not filed	49
	20-F	01/31/05	08/01/05	Not filed	37
	20-F	01/31/06	07/31/06	Not filed	26
	20-F	01/31/07	07/31/07	Not filed	14
	20-F	01/31/08	07/31/08	Not filed	2
Total Filings Delinquent	7				
<b>Beres Industries, Inc.</b>	10-KSB	03/31/03	06/30/03	Not filed	63
	10-QSB	06/30/03	08/14/03	Not filed	61
	10-QSB	09/30/03	11/14/03	Not filed	58
	10-QSB	12/31/03	02/17/04	Not filed	55
	10-KSB	03/31/04	06/29/04	Not filed	51
	10-QSB	06/30/04	08/16/04	Not filed	49
	10-QSB	09/30/04	11/15/04	Not filed	46
	10-QSB	12/31/04	02/14/05	Not filed	43
	10-KSB	03/31/05	06/29/05	Not filed	39
	10-QSB	06/30/05	08/15/05	Not filed	37
	10-QSB	09/30/05	11/14/05	Not filed	34
	10-QSB	12/31/05	02/14/06	Not filed	31

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Beres Industries, Inc.</b> (continued)	10-KSB	03/31/06	06/29/06	Not filed	27
	10-QSB	06/30/06	08/14/06	Not filed	25
	10-QSB	09/30/06	11/14/06	Not filed	22
	10-QSB	12/31/06	02/14/07	Not filed	19
	10-KSB	03/31/07	06/29/07	Not filed	15
	10-QSB	06/30/07	08/14/07	Not filed	13
	10-QSB	09/30/07	11/14/07	Not filed	10
	10-QSB	12/31/07	02/14/08	Not filed	7
	10-KSB	03/31/08	06/30/08	Not filed	3
	10-Q <sup>1</sup>	06/30/08	08/14/08	Not filed	1

Total Filings Delinquent 22

**Best Products Co., Inc.**

10-K	02/01/97	5/2/97	Not filed	136
10-Q	05/03/97	6/17/97	Not filed	135
10-Q	08/02/97	9/16/97	Not filed	132
10-Q	11/01/97	12/16/97	Not filed	129
10-K	01/31/98	5/1/98	Not filed	124
10-Q	05/02/98	6/16/98	Not filed	123
10-Q	08/01/98	9/15/98	Not filed	120
10-Q	10/31/98	12/15/98	Not filed	117
10-K	01/30/99	4/30/99	Not filed	113
10-Q	05/01/99	6/15/99	Not filed	111
10-Q	07/31/99	9/14/99	Not filed	108
10-Q	10/30/99	12/14/99	Not filed	105
10-K	01/29/00	4/28/00	Not filed	101
10-Q	04/29/00	6/13/00	Not filed	99
10-Q	07/29/00	9/12/00	Not filed	96
10-Q	10/28/00	12/12/00	Not filed	93
10-K	02/03/01	5/4/01	Not filed	88
10-Q	05/05/01	6/19/01	Not filed	87
10-Q	08/04/01	9/18/01	Not filed	84
10-Q	11/03/01	12/18/01	Not filed	81
10-K	02/02/02	5/3/02	Not filed	76
10-Q	05/04/02	6/18/02	Not filed	75
10-Q	08/03/02	9/17/02	Not filed	72
10-Q	11/02/02	12/17/02	Not filed	69
10-K	02/01/03	5/2/03	Not filed	64



Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Best Products Co., Inc.</b> (continued)	10-Q	05/03/03	6/17/03	Not filed	63
	10-Q	08/02/03	9/16/03	Not filed	60
	10-Q	11/01/03	12/16/03	Not filed	57
	10-K	01/31/04	4/30/04	Not filed	53
	10-Q	05/01/04	6/15/04	Not filed	51
	10-Q	07/31/04	9/14/04	Not filed	48
	10-Q	10/30/04	12/14/04	Not filed	45
	10-K	01/29/05	4/29/05	Not filed	41
	10-Q	04/30/05	6/14/05	Not filed	39
	10-Q	07/30/05	9/13/05	Not filed	36
	10-Q	10/29/05	12/13/05	Not filed	33
	10-K	01/28/06	4/28/06	Not filed	29
	10-Q	04/29/06	6/13/06	Not filed	27
	10-Q	07/29/06	9/12/06	Not filed	24
	10-Q	10/28/06	12/12/06	Not filed	21
	10-K	02/03/07	5/4/07	Not filed	16
	10-Q	05/05/07	6/19/07	Not filed	15
	10-Q	08/04/07	9/18/07	Not filed	12
	10-Q	11/03/07	12/18/07	Not filed	9
	10-K	02/02/08	5/2/08	Not filed	4
10-Q	05/03/08	6/17/08	Not filed	3	

Total Filings Delinquent

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**Bethlehem Corp.**

10-KSB	05/31/01	08/29/01	Not filed	85
10-QSB	08/31/01	10/15/01	Not filed	83
10-QSB	11/30/01	01/14/02	Not filed	80
10-QSB	02/28/02	04/15/02	Not filed	77
10-KSB	05/31/02	08/29/02	Not filed	73
10-QSB	08/31/02	10/15/02	Not filed	71
10-QSB	11/30/02	01/14/03	Not filed	68
10-QSB	02/28/03	04/14/03	Not filed	65
10-KSB	05/31/03	08/29/03	Not filed	61
10-QSB	08/31/03	10/15/03	Not filed	59
10-QSB	11/30/03	01/14/04	Not filed	56
10-QSB	02/28/04	04/13/04	Not filed	53
10-KSB	05/31/04	08/30/04	Not filed	49
10-QSB	08/31/04	10/15/04	Not filed	47

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Bethlehem Corp.</b> <i>(continued)</i>	<i>10-QSB</i>	11/30/04	01/14/05	Not filed	44
	<i>10-QSB</i>	2/28/05	04/14/05	Not filed	41
	<i>10-KSB</i>	5/31/05	08/29/05	Not filed	37
	<i>10-QSB</i>	08/31/05	10/17/05	Not filed	35
	<i>10-QSB</i>	11/30/05	01/17/06	Not filed	32
	<i>10-QSB</i>	2/28/06	04/14/06	Not filed	29
	<i>10-KSB</i>	5/31/06	08/29/06	Not filed	25
	<i>10-QSB</i>	08/31/06	10/16/06	Not filed	23
	<i>10-QSB</i>	11/30/06	01/16/07	Not filed	20
	<i>10-QSB</i>	2/28/07	04/16/07	Not filed	17
	<i>10-KSB</i>	5/31/07	08/29/07	Not filed	13
	<i>10-QSB</i>	08/31/07	10/15/07	Not filed	11
	<i>10-QSB</i>	11/30/07	01/14/08	Not filed	8
	<i>10-QSB</i>	2/28/08	04/14/08	Not filed	5
	<i>10-KSB</i>	5/31/08	08/29/08	Not filed	1

Total Filings Delinquent 29

**Bogue Electric  
Manufacturing Co. (n/k/a  
Bogue International, Inc.)**

<i>10-K</i>	12/31/98	03/31/99	Not filed	114
<i>10-Q</i>	03/31/99	05/17/99	Not filed	112
<i>10-Q</i>	06/30/99	08/16/99	Not filed	109
<i>10-Q</i>	09/30/99	11/15/99	Not filed	106
<i>10-K</i>	12/31/99	03/30/00	Not filed	102
<i>10-Q</i>	03/31/00	05/15/00	Not filed	100
<i>10-Q</i>	06/30/00	08/14/00	Not filed	97
<i>10-Q</i>	09/30/00	11/14/00	Not filed	94
<i>10-K</i>	12/31/00	04/02/01	Not filed	89
<i>10-Q</i>	03/31/01	05/15/01	Not filed	88
<i>10-Q</i>	06/30/01	08/14/01	Not filed	85
<i>10-Q</i>	09/30/01	11/14/01	Not filed	82
<i>10-K</i>	12/31/02	03/31/03	Not filed	66
<i>10-Q</i>	03/31/03	05/15/03	Not filed	64
<i>10-Q</i>	06/30/03	08/14/03	Not filed	61
<i>10-Q</i>	09/30/03	11/14/03	Not filed	58
<i>10-K</i>	12/31/03	03/30/04	Not filed	54
<i>10-Q</i>	03/31/04	05/17/04	Not filed	52

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Bogue Electric Manufacturing Co. (n/k/a Bogue International, Inc.) (continued)</b>	<i>10-Q</i>	06/30/04	08/16/04	Not filed	49
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	46
	<i>10-K</i>	12/31/04	03/31/05	Not filed	42
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	40
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	37
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	34
	<i>10-K</i>	12/31/05	03/31/06	Not filed	30
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	28
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	25
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	22
	<i>10-K</i>	12/31/06	04/02/07	Not filed	17
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	16
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	13
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	10
	<i>10-K</i>	12/31/07	03/31/08	Not filed	6
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	4
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	1
<b>Total Filings Delinquent</b>		<b>35</b>			

<sup>1</sup>Regulation S-B and its accompanying forms, including Forms 10-QSB and 10-KSB, are in the process of being removed from the federal securities laws. See Release No. 34-56994 (Dec. 19, 2007). The removal is taking effect over a transition period that will conclude on March 15, 2009, so by that date, all reporting companies that previously filed their periodic reports on Forms 10-QSB and 10-KSB will be required to use Forms 10-Q and 10-K instead. Forms 10-QSB and 10-KSB will no longer be available, though issuers that meet the definition of a "smaller reporting company" (generally, a company that has less than \$75 million in public equity float as of the end of its most recently completed second fiscal quarter) will have the option of using new, scaled disclosure requirements that Regulation S-K now includes.