

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 57370 / February 22, 2008

Administrative Proceeding File No. 3-12965

In the Matter of TelcoBlue, Inc.

The United States Securities and Exchange Commission announced the issuance of an Order Instituting Proceedings Pursuant to Section 12(j) of the Securities Exchange Act of 1934 and Notice of Hearing against TelcoBlue, Inc. (“TelcoBlue”) to determine whether the registration of each class of its securities should be revoked or suspended for a period not exceeding twelve months based on its failure to file required periodic reports.

The Division of Enforcement (“Division”) alleges that TelcoBlue has failed to comply with Section 13(a) of the Securities Exchange Act of 1934 (“Exchange Act”) and Rules 13a-1, 13a-10, and 13a-13 thereunder by failing to file periodic reports required by those laws.

A hearing will be scheduled before an Administrative Law Judge to provide TelcoBlue an opportunity to respond to the allegations of the Division contained in the Order Instituting Proceedings, to determine whether these allegations are true, and to determine whether TelcoBlue’s registration should be suspended for a period not exceeding twelve months, or revoked, pursuant to Section 12(j) of the Exchange Act. As directed by the Commission, the administrative law judge shall issue an initial decision in this matter not later than 120 days from the date of service of the Order Instituting Proceedings.

Appendix

Chart of Delinquent Filings *TelcoBlue, Inc.*

Form	Period Ended	Due Date	Date Received	Months Delinquent (Rounded Up)
10-QSB	9/30/2007	11/14/2007	Not Received	3
10-QSB	6/30/2007	8/14/2007	Not Received	6
10-QSB	3/31/2007	5/15/2007	Not Received	9
10-KSB	12/31/2006	4/2/2007	Not Received	10
10-QSB	9/30/2006	11/14/2006	Not Received	15
10-QSB	6/30/2006	8/14/2006	Not Received	18
10-QSB	3/31/2006	5/15/2006	5/16/2006	0
10-KSB	12/31/2005	3/31/2006	1/17/2007	10
10-QSB	9/30/2005	11/14/2005	12/20/2005	1
10-QSB	6/30/2005	8/15/2005	8/15/2005	0
10-QSB	3/31/2005	5/16/2005	6/10/2005	1
10-KSB	12/31/2004	3/31/2005	6/9/2005	2
10-QSB ¹	9/30/2004	11/15/2004	11/22/2004	0
10-QSB	6/30/2004	8/16/2004	8/23/2004	0
10-QSB	3/31/2004	5/17/2004	6/25/2004	1
10-QSB	12/31/2003	2/17/2004	2/23/2004	0

¹ In June 2004, TelcoBlue changed the end of its fiscal year from September 30 to December 31.