

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

SECURITIES EXCHANGE ACT OF 1934
Release No. 59862/May 5, 2009

ADMINISTRATIVE PROCEEDING
File No. 3-13428

In the Matter of	:	
	:	
XINO CORP. (n/k/a ASHER XINO CORP.),	:	ORDER MAKING FINDINGS AND
XSTREAM MOBILE SOLUTIONS CORP.,	:	REVOKING BY DEFAULT
YELLOWBUBBLE.COM, INC.,	:	REGISTRATION OF
YES! ENTERTAINMENT CORP., and	:	YELLOWBUBBLE.COM, INC.
YIFAN COMMUNICATIONS, INC.	:	

SUMMARY

This Order revokes the registration of registered securities of Respondent Yellowbubble.com, Inc. The revocation is based on Respondent's repeated failure to file required periodic reports with the Securities and Exchange Commission (Commission).

I. BACKGROUND

The Commission initiated this proceeding on April 3, 2009, with an Order Instituting Proceedings (OIP), pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Exchange Act).¹ The OIP alleges that each Respondent is a corporation with a class of securities registered with the Commission pursuant to Section 12(g) of the Exchange Act and that each has repeatedly failed to file with the Commission annual and quarterly reports in compliance with the Exchange Act. Yellowbubble.com, Inc., was served with the OIP in accordance with 17 C.F.R. § 201.141(a)(2)(ii) on April 20, 2009.² To date, it has not filed an Answer to the OIP, due ten days after service. See OIP at 3; 17 C.F.R. § 201.220(b). Thus, Yellowbubble.com, Inc., has failed to answer or otherwise to defend the proceeding within the meaning of 17 C.F.R. § 201.155(a)(2). Accordingly,

¹ The proceeding has ended as to Yes! Entertainment Corp., Yifan Communications, Inc., and Xino Corp. (n/k/a Asher Xino Corp.). Xino Corp., Exchange Act Release Nos. 59820 (A.L.J. Apr. 24, 2009), 59848 (Apr. 30, 2009). The Division of Enforcement is in settlement discussions with Xstream Mobile Solutions Corp.

² Yellowbubble.com, Inc., was served with the OIP by USPS Express Mail 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).

Yellowbubble.com, Inc., is in default, and the undersigned finds that the allegations in the OIP are true as to it. See OIP at 3; 17 C.F.R. §§ 201.155(a), .220(f). Official notice has been taken of the Commission's public official records concerning Yellowbubble.com, Inc., pursuant to 17 C.F.R. § 201.323.

II. FINDINGS OF FACT

Yellowbubble.com, Inc. (n/k/a Reality Racing, Inc.), CIK No. 1090503,³ is a defaulted Nevada corporation located in London, England, with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Yellowbubble.com, Inc., 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 March 31, 2001, which reported a net loss of \$566,174 for the prior three months. On November 6, 2006, a Form 15 filed for the company to voluntarily deregister the securities was filed by an unauthorized third party, and was therefore invalid. As of February 26, 2009, the company's common stock (symbol "RRGI") was quoted on the Pink Sheets operated by OTC Markets, Inc., had thirteen market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).

III. CONCLUSIONS OF LAW

By failing to file required annual and quarterly reports, Yellowbubble.com, Inc., violated Exchange Act Section 13(a) and Rules 13a-1 and 13a-13.

IV. SANCTION

Revocation of the registration of the securities of Yellowbubble.com, Inc., will serve the public interest and the protection of investors, pursuant to Section 12(j) of the Exchange Act. Revocation will help ensure that the corporate shell is not later put to an illicit use involving publicly traded securities manipulated to the detriment of market participants. Further, revocation accords with Commission sanction considerations set forth in Gateway Int'l Holdings, Inc., 88 SEC Docket 430, 438-39 (May 31, 2006) (citing Steadman v. SEC, 603 F.2d 1126, 1139-40 (5th Cir. 1979)), and with the sanctions imposed in similar cases in which corporations violated Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 by failing to file required annual and quarterly reports. See Eagletech Commc'ns, Inc., 88 SEC Docket 1225 (July 5, 2006); Neurotech Dev. Corp., 84 SEC Docket 3938 (A.L.J. Mar. 1, 2005); Hamilton Bancorp, Inc., 79 SEC Docket 2680 (A.L.J. Feb. 24, 2003); WSF Corp., 77 SEC Docket 1831 (A.L.J. May 8, 2002). Respondent's violations were recurrent, egregious, and deprived the investing public of current and accurate financial information on which to make informed decisions.

Failure to file periodic reports violates a crucial provision of the Exchange Act. The purpose of the periodic reporting requirements is to publicly disclose current, accurate financial information about an issuer so that investors may make informed decisions:

³ The CIK number is a unique identifier for each corporation in the Commission's EDGAR database. The user can retrieve filings of a corporation by using its CIK number.

The reporting requirements of the Securities Exchange Act of 1934 is the primary tool which Congress has fashioned for the protection of investors from negligent, careless, and deliberate misrepresentations in the sale of stock and securities. Congress has extended the reporting requirements even to companies which are “relatively unknown and insubstantial.”

SEC v. Beisinger Indus. Corp., 552 F.2d 15, 18 (1st Cir. 1977) (quoting legislative history); accord e-Smart Techs., Inc., 57 S.E.C. 964, 968-69 (2004). The Commission has warned that “many publicly traded companies that fail to file on a timely basis are ‘shell companies’ and, as such, attractive vehicles for fraudulent stock manipulation schemes.” e-Smart Techs., Inc., 57 S.E.C. at 968-69 n.14.

V. ORDER

IT IS ORDERED that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, 15 U.S.C. § 78l(j), the REGISTRATION of the registered securities of Yellowbubble.com, Inc., is REVOKED.

Carol Fox Foelak
Administrative Law Judge