

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

May 27, 2005

IN THE MATTER OF	:	
	:	
GLUV Corp.	:	ORDER OF SUSPENSION
	:	OF TRADING
File No. 500-1	:	

It appears to the Securities and Exchange Commission that the public interest and the protection of investors require a suspension of trading in the securities of GLUV Corp. The Commission is concerned that there is inadequate public information available regarding: 1) number of shares outstanding for the company, 2) the availability of non-restricted shares for trading and delivery, 3) the current shareholders of the company, and 4) the rights attached to ownership of these shares. Gluv is quoted on the Pink Sheets under the ticker symbol GVRP.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above listed company.

Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the above-listed company is suspended for the period from 9:30 a.m. EDT May 27, 2005, through 11:59 p.m. EDT, on June 10, 2005.

By the Commission.

Jonathan G. Katz
Secretary