

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**March 8, 2006**

<b>IN THE MATTER OF</b>	:	
	:	
<b>GMC Holding Corporation</b>	:	<b>ORDER OF SUSPENSION</b>
	:	<b>OF TRADING</b>
<b>File No. 500-1</b>	:	
	:	

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of GMC Holding Corporation (“GMC”), a non-reporting issuer, quoted on the Pink Sheets under the ticker symbol GMCC, because it is delinquent in its periodic filing obligations under Section 13(a) of the Securities Exchange Act of 1934, and Rules 13a-1 and 13a-13 thereunder, and because of questions regarding the accuracy of GMC’s assertions to investors in company press releases and on the Internet concerning, among other things, the proposed sale of the company’s alternative technology referred to as REMAT.

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 securities of the above-listed company is suspended for the period from 9:30 a.m. EST, March 8, 2006 through 11:59 p.m. EST, on March 21, 2006.

By the Commission.

Nancy M. Morris  
Secretary