

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**  
**June 1, 2006**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-12314**

<p><b>In the Matter of</b></p> <p><b>Universal Medical Systems, Inc.,</b></p> <p><b>Respondent.</b></p>
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**ORDER INSTITUTING ADMINISTRATIVE  
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”).

**II.**

After an investigation, the Division of Enforcement alleges that:

**A.     RESPONDENT**

1.       Universal Medical Systems, Inc. (n/k/a Moray Way Holdings, Inc.) (CIK No. 1007016) is a Nevada corporation located in Clearwater, Florida with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Universal is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-SB registration statement on April 24, 1997. On May 26, 2006, the company changed its name to Moray Way Holdings, Inc. without notifying the Commission and changed its stock symbol from “UMSIE” to “MRWH.” As of May 31, 2006, the company was quoted on the Pink Sheets, had seven market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3).

**B.     DELINQUENT PERIODIC FILINGS**

2.       The Respondent is delinquent in its periodic filings with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1), having repeatedly failed to meet its obligation to file timely periodic reports, and failed to heed a delinquency letter sent to its last known address by the Division of Corporation Finance requesting compliance with its periodic filing obligations.

3. 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 (Forms 10-K or 10-KSB), and Rule 13a-13 requires issuers to file quarterly reports (Forms 10-Q or 10-QSB).

4. As a result of its failure to file required periodic filings, Respondent failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 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 of this Order are true, and to afford the Respondent 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 to revoke the registrations of each class of securities registered pursuant to Exchange Act Section 12 of the Respondent identified in Section II.

### **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 the Respondent 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 the Respondent fails to file the directed Answer, or fails to appear at a hearing after being duly notified, the Respondent may be deemed in default and the proceedings may be determined against it 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 each Respondent personally, by certified or registered mail, or by any other means permitted by the Commission's Rules of Practice.

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.

Nancy M. Morris  
Secretary

Attachment

**Appendix 1**

**Chart of Delinquent Filings  
In the Matter of Universal Medical Systems, Inc.**

<b>Company Name</b>	<b>Form Type</b>	<b>Period Ended</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Months Delinquent (rounded up)</b>
<b>Universal Medical Systems, Inc.</b>	<i>10-KSB</i>	06/30/97	09/29/97	Not filed	104
	<i>10-QSB</i>	09/30/97	11/14/97	Not filed	102
	<i>10-QSB</i>	12/31/97	02/17/98	Not filed	99
	<i>10-QSB</i>	03/31/98	05/15/98	Not filed	96
	<i>10-KSB</i>	06/30/98	09/28/98	Not filed	92
	<i>10-QSB</i>	09/30/98	11/16/98	Not filed	90
	<i>10-QSB</i>	12/31/98	02/16/99	Not filed	87
	<i>10-QSB</i>	03/31/99	05/17/99	Not filed	84
	<i>10-KSB</i>	06/30/99	09/28/99	Not filed	80
	<i>10-QSB</i>	09/30/99	11/15/99	Not filed	78
	<i>10-QSB</i>	12/31/99	02/14/00	Not filed	75
	<i>10-QSB</i>	03/31/00	05/15/00	Not filed	72
	<i>10-KSB</i>	06/30/00	09/28/00	Not filed	68
	<i>10-QSB</i>	09/30/00	11/14/00	Not filed	66
	<i>10-QSB</i>	12/31/00	02/14/01	Not filed	63
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	60
	<i>10-KSB</i>	06/30/01	09/28/01	Not filed	56
	<i>10-QSB</i>	09/30/01	11/14/01	Not filed	54
	<i>10-QSB</i>	12/31/01	02/14/02	Not filed	51
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	48
	<i>10-KSB</i>	06/30/02	09/30/02	Not filed	44
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	42
	<i>10-QSB</i>	12/31/02	02/14/03	Not filed	39
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	36
	<i>10-KSB</i>	06/30/03	09/29/03	Not filed	32
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	30
	<i>10-QSB</i>	12/31/03	02/17/04	Not filed	27
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	24
	<i>10-KSB</i>	06/30/04	09/28/04	Not filed	20
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	18
	<i>10-QSB</i>	12/31/04	02/14/05	Not filed	15
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	12
	<i>10-KSB</i>	06/30/05	09/28/05	Not filed	8
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	6
	<i>10-QSB</i>	12/31/05	02/14/06	Not filed	3
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	1
<b>Total Filings Delinquent</b>	<b>36</b>				