

U.S. SECURITIES AND EXCHANGE COMMISSION
Washington, D.C.

SECURITIES EXCHANGE ACT OF 1934
Release No. 54817 / November 27, 2006

Administrative Proceeding File No. 3-12486

In the Matter of Amanda Company, Inc., Com21, Inc., Eco Soil Systems, Inc., and Healthtrac, Inc.

**SECURITIES AND EXCHANGE COMMISSION INSTITUTES
ADMINISTRATIVE PROCEEDINGS AGAINST FOUR COMPANIES FOR
FAILURE TO MAKE REQUIRED PERIODIC FILINGS**

The U.S. Securities and Exchange Commission today issued public administrative proceedings against four companies to determine whether the registration of each class of their securities should be revoked or suspended for a period not exceeding twelve months for failure to file required periodic reports:

- Amanda Company, Inc.
- Com21, Inc.
- Eco Soil Systems, Inc.
- Healthtrac, Inc.

In this Order, the Division of Enforcement (Division) alleges that the four issuers are delinquent in their required periodic filings with the Commission.

In this proceeding, instituted pursuant to Securities Exchange Act of 1934 (Exchange Act) Section 12(j), a hearing will be scheduled before an Administrative Law Judge. At the hearing, the judge will hear evidence from the Division and the respondents to determine whether the allegations of the Division contained in the Order, which the Division alleges constitute violations of Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder, are true. The judge in the proceeding will then determine whether the registrations pursuant to Exchange Act Section 12 of the securities of these respondents should be revoked, or in the alternative, suspended for a period not exceeding twelve months. The Commission ordered that the Administrative Law Judge in this proceeding issue an initial decision not later than 120 days from the date of service of the order instituting proceedings.