

**U.S. SECURITIES AND EXCHANGE COMMISSION**

SECURITIES EXCHANGE ACT OF 1934  
RELEASE NO. 53389 / February 28, 2006

**Administrative Proceeding File No. 3-12224**

*In the Matter of M & A West, Inc.*

**SEC INSTITUTES PUBLIC PROCEEDINGS AGAINST M & A WEST, INC. FOR FAILURE TO MAKE REQUIRED PERIODIC FILINGS**

The U.S. Securities and Exchange Commission today instituted public administrative proceedings against M & A West, Inc. (M & A West), to determine whether the registration of each class of its securities registered pursuant to Section 12 of the Securities Exchange Act of 1934 (Exchange Act) should be revoked or suspended for a period not exceeding 12 months for failure to file required periodic reports with the Commission.

In the order instituting proceedings, the Commission's Division of Enforcement alleges that M & A West has securities quoted on the Pink Sheets, and that the company is delinquent in filing required annual or quarterly reports with the Commission.

In the public proceedings, instituted pursuant to Section 12(j) of the Exchange Act, a hearing will be scheduled before an Administrative Law Judge to determine whether the Division of Enforcement's allegations are true, to afford Respondent an opportunity to establish defenses to the allegations, and to determine whether the registration of each class of Respondent's securities registered pursuant to Section 12 of the Exchange Act should be revoked or suspended for a period not exceeding 12 months. The Commission ordered that an initial decision shall be issued no later than 120 days from the date of service of the order instituting the proceedings.