

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
September 12, 2005

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In the Matter of : Statement Of Matters
the Registration Statement of : Of The Division Of
 : Enforcement To Be
Apollo Publication Corporation : Considered At A Public
1547 York Street : Hearing Pursuant To
Windsor, Ontario N8X 1W5 : Section 8(d) Of The
CANADA : Securities Act Of 1933
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I

Apollo Publication Corporation (“Apollo”) filed a registration statement on September 8, 2005, which states that Apollo plans to issue 25 million shares of common stock at \$145 per share, for a total offering of \$3.625 billion. The Division of Enforcement alleges that the registration statement contains materially false and misleading statements and that it omits material facts required to be stated therein. The following are the matters to be considered at a hearing to commence on September 26, 2005 at 10:00 a.m. at the Commission’s offices at 100 F Street, NE, Washington, DC 20549, pursuant to Section 8(d) of the Securities Act of 1933 to determine whether a stop order should be issued with respect to the registration statement.

II

The registration statement is materially false and misleading because, among other things, it states that numerous United States and world political figures are currently serving as directors and officers of Apollo, or are otherwise associated with the Company. It also falsely lists the “Canadian Imperial Bank of Commerce” (“CIBC”) and certain CIBC affiliates as “Joint Book-running managers” for Apollo’s offering.

The registration statement omits to state materials facts, including but not limited to, Apollo’s current and historical financial information as required by Commission forms and regulations governing the offer and sale of securities to the public. The registration statement is also deficient because it does not include audited financial statements. Nor is it signed by Apollo’s principal executive, financial and accounting officers, any board member, or any authorized representative in the United States.

Accordingly, the Division of Enforcement believes that a stop order should be issued suspending the effectiveness of Apollo's registration statement, pending its correction of these deficiencies.

Date:

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