

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
August 5, 2005

ADMINISTRATIVE PROCEEDING
File No. 3-12006

| | | |
|---------------------------------------|---|--------------------------------|
| In the Matter of | : | |
| | : | |
| | : | |
| Divedepot.com, Inc., | : | ORDER INSTITUTING |
| GS Telecom, Ltd., | : | PROCEEDINGS AND NOTICE |
| Rocky Mountain Financial | : | OF HEARING PURSUANT TO |
| Enterprises, Inc., | : | SECTION 12(j) OF THE |
| Studio City Holding Corp., and | : | SECURITIES EXCHANGE ACT |
| US Data Authority, Inc., | : | OF 1934 |
| | : | |
| | : | |
| Respondents. | : | |
| | : | |

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. RESPONDENTS

1. Divedepot.com, Inc. (CIK No. 1101715) is a Florida corporation located in Longwood, Florida, with a class of equity securities registered with the Commission on December 27, 1999, pursuant to Exchange Act Section 12(g). Michael Littman was the company’s original incorporator and registered agent. Divedepot.com, Inc. is delinquent in its periodic filings with the Commission, having not filed a periodic report since the period ending September 30, 2000. This last filing reported a net loss of \$552,935 for the nine months ended September 30, 2000, and net losses and negative cash flow from operations from the company’s inception. The company has an inactive status with the Florida Secretary of State. Divedepot.com, Inc. was assigned a stock symbol (“DIVD”), but does not currently trade on the over-the-counter markets.

2. GS Telecom Ltd. (CIK No. 754435) is a Colorado shell corporation located in London, United Kingdom, with a class of equity securities registered with the Commission on October 3, 1984, pursuant to Exchange Act Section 12(g). Michael Littman was Assistant Secretary of the company as of January 20, 1998. The company is delinquent in its periodic filings with the Commission, having not filed a periodic report since a Form 10-QSB was filed for the period ending March 31, 2001, and that filing reported a net loss of \$4.8 million for the quarter. The company was dissolved by the Colorado Secretary of State on October 1, 2000. GS Telecom's stock (symbol "GARD") is quoted on the Pink Sheets.

3. Rocky Mountain Financial Enterprises, Inc. (CIK No. 927131) is a Colorado shell corporation located in Morrison, Colorado, with a class of equity securities registered with the Commission on March 3, 1999, pursuant to Exchange Act Section 12(g). Michael Littman is the registered agent for the company. Rocky Mountain Financial Enterprises, Inc. is delinquent in its periodic filings with the Commission, having not filed a periodic report since a Form 10-QSB was filed for the period ending September 30, 2001, and that filing reported that the company had no active business operations and its debts exceeded its assets by over \$10 million. The company's stock (symbol "RMFE") is traded on the over-the-counter markets.

4. Studio City Holding Corp. (a/k/a ICTVNetwork-The Children's Channel, Inc.) (CIK No. 1069067) is a New York corporation located in Mt. Vernon, New York, with a class of equity securities registered with the Commission on May 26, 1999, pursuant to Exchange Act Section 12(g). A prospectus filed with the Commission on June 3, 1999, listed Michael Littman as holding 6,000 shares of the company's stock. Studio City Holding Corp. is delinquent in its periodic filings with the Commission, having not filed a periodic report since the period ending December 31, 2000, and it has an inactive status with the New York Department of State. The company's last Form 10-KSB, for the period ending December 21, 2000, reported that it expected it would continue to have net losses until December 31, 2001. Studio City Holding Corp.'s stock has not publicly traded.

5. US Data Authority, Inc. (CIK No. 1022962) is a Florida corporation located in Coral Gables, Florida, with a class of equity securities registered with the Commission on November 23, 1999, pursuant to Exchange Act Section 12(g). Michael Littman was counsel for US Data Authority, Inc. The company is delinquent in its periodic filings with the Commission, having not filed a periodic report since the period ending March 31, 2003, and it has had an inactive status with the Florida Secretary of State. The company's last Form 10-QSB, for the period ending March 31, 2003, reported a \$26 million net loss from the company's inception. The company's stock (symbol "USDA") is quoted on the Pink Sheets.

B. DELINQUENT PERIODIC FILINGS

6. As discussed in more detail above, Colorado attorney Michael A. Littman was affiliated with all of the respondents, and all of the respondents are delinquent in

their periodic filings with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1), have repeatedly failed to meet their obligations to file timely periodic reports, and failed, in whole or in part, to heed delinquency letters sent to them by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a valid address on file with the Commission, did not receive such letters.

7. 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).

8. As a result of the foregoing, Respondents 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 Respondents 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 securities of the Respondent identified in Section II pursuant to Section 12 of the Exchange Act.

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 each 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 a 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 Respondent personally or by certified or registered mail or by other means of verifiable delivery.

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.

Jonathan G. Katz
Secretary

Attachment