

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**  
**September 12, 2007**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-12758**

**In the Matter of**

**Lapta Acquisition Corp. VI,  
Lapta Acquisition Corp. VII,  
Lapta Acquisition Corp. VIII,  
Lapta Acquisition Corp. IX, and  
Lapta Acquisition Corp. X,**

**Respondents.**

**ORDER INSTITUTING 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. RESPONDENTS**

1. Lapta Acquisition Corp. VI (CIK No. 1118175) is a permanently revoked Nevada corporation located in Los Angeles, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Lapta Acquisition Corp. VI is delinquent in its periodic filings with the Commission, having not filed any periodic reports since they filed a Form 10-QSB for the period ended September 30, 2000, which reported zero revenues and a net loss.

2. Lapta Acquisition Corp. VII (CIK No. 1118177) is a permanently revoked Nevada corporation located in Los Angeles, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Lapta Acquisition Corp. VII is delinquent in its periodic filings with the Commission, having not filed any periodic reports since they filed a Form 10-QSB for the period ended September 30, 2000, which reported zero revenues and a net loss.

3. Lapta Acquisition Corp. VIII (CIK No. 1118178) is a permanently revoked Nevada corporation located in Los Angeles, California with a class of equity securities

registered with the Commission pursuant to Exchange Act Section 12(g). Lapta Acquisition Corp. VIII is delinquent in its periodic filings with the Commission, having not filed any periodic reports since they filed a Form 10-QSB for the period ended September 30, 2000, which reported zero revenues and a net loss.

4. Lapta Acquisition Corp. IX (CIK No. 1118179) is a permanently revoked Nevada corporation located in Los Angeles, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Lapta Acquisition Corp. IX is delinquent in its periodic filings with the Commission, having not filed any periodic reports since they filed a Form 10-QSB for the period ended September 30, 2000, which reported zero revenues and a net loss.

5. Lapta Acquisition Corp. X (CIK No. 1118181) is a permanently revoked Nevada corporation located in Los Angeles, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Lapta Acquisition Corp. X is delinquent in its periodic filings with the Commission, having not filed any periodic reports since they filed a Form 10-QSB for the period ended September 30, 2000, which reported zero revenues and a net loss.

#### B. DELINQUENT PERIODIC FILINGS

6. As discussed in more detail above, 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 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 as required by Commission rules, 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 are true and, in connection therewith, 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 revoke the registration of each class of securities of the Respondents identified in Section II registered 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 Respondents 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 Respondents fail to file the directed Answers, or fail to appear at a hearing after being duly notified, the Respondents 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 Respondents personally or by certified or Express Mail, or by 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 by**  
***In the Matter of Lapta Acquisition Corp. VI, et al.***

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
<b><i>Lapta Acquisition Corp. VI - X</i></b>					
	<i>10-KSB</i>	12/31/00	04/02/01	Not filed	77
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	76
	<i>10-QSB</i>	06/30/01	08/14/01	Not filed	73
	<i>10-QSB</i>	09/30/01	11/14/01	Not filed	70
	<i>10-KSB</i>	12/31/01	04/01/02	Not filed	65
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	64
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	61
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	58
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	54
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	52
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	49
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	46
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	42
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	40
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	37
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	34
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	30
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	28
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	25
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	22
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	18
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	16
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	13
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	10
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	5
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	4
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	1
Total Filings Delinquent		27			