

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Rel. No. 59122 / December 19, 2008

Admin. Proc. File No. 3-13153

In the Matter of  
WALL STREET DELI, INC., et al.  
WATERFALLS CORP., Respondent

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding as to Waterfalls Corp. has expired. No such petition has been filed, and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice, 1/ that the initial decision of the administrative law judge as to Waterfalls Corp. 2/ has become the final decision of the Commission. The order contained in that decision is hereby declared effective. That order revoked the registrations of all classes of securities of Waterfalls Corp. pursuant to Section 12(j) of the Securities Exchange Act of 1934. 3/

For the Commission by the Office of the General Counsel, pursuant to delegated authority.

Florence E. Harmon  
Acting Secretary

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1/ 17 C.F.R. § 201.360(d).

2/ Waterfalls Corp., Initial Decision Rel. No. 361 (Nov. 14, 2008), \_\_ SEC Docket \_\_.

3/ 15 U.S.C. § 78j(j).