

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 8953 / August 26, 2008

ADMINISTRATIVE PROCEEDING
File No. 3-12925

In the Matter of	:	
	:	
Euro Capital Incorporated,	:	
	:	
Respondent.	:	
	:	
	:	
	:	
	:	

ORDER MAKING FINDINGS
STAYING PROCEEDINGS,
SPECIFYING PROCEDURES
AND DELEGATING AUTHORITY

I.

In these proceedings instituted on January 4, 2008, pursuant to Rule 258 of the General Rules and Regulations under the Securities Act of 1933 (“Securities Act”) as to Respondent Euro Capital Incorporated (“Euro Capital”), Euro Capital has submitted an Offer of Settlement (“Offer”) which the Securities and Exchange Commission (“Commission”) has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over it and the subject matter of these proceedings, which are admitted, Respondent consents to the entry of this Order Making Findings, Staying Proceedings, Specifying Procedures and Delegating Authority (“Order”), as set forth below.

II.

On the basis of this Order and the Respondent’s Offer, the Commission finds¹ that:

A. Euro Capital is a Delaware Corporation with its principal office located in Dallas, Texas.

B. On December 17, 2007, Euro Capital filed an offering statement with the Commission pursuant to Regulation A on Form 1-A (the Offering”).

¹ The findings herein are made pursuant to Respondent’s Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.

C. On January 4, 2008, based upon information reported to it by its staff, the Commission entered an order temporarily suspending Euro Capital's Regulation A exemption pursuant to Rule 258 of the General Rules and Regulations under the Securities Act. The Commission's January 4, 2008 order also gave notice that any person having an interest in the matter could file with the Secretary of the Commission a written request for a hearing to determine whether the suspension should be vacated or made permanent.

D. Euro Capital requested a hearing, and on March 10, 2008, based on representations made by the parties, the hearing set on this matter previously scheduled for March 19, 2008, was postponed.

III.

Undertaking

Respondent undertakes to file, within ten (10) business days of the date of this Order, a written request, signed by an authorized representative of the Respondent, to withdraw its December 17, 2007, offering statement. The written request shall be addressed to the Director of the Division of Corporation Finance and shall state that the request is made pursuant to this Order and shall further state that Euro Capital has raised no funds pursuant to the Offering.

IV.

In view of the foregoing, and based upon Euro Capital's Offer,

It is hereby ORDERED that:

A. This proceeding is stayed until further order of the Commission or the Administrative Law Judge in this proceeding or in accordance with the provisions of this Order.

B. The temporary suspension imposed by the Commission pursuant to its January 4, 2008, order in these proceedings ("Temporary Suspension") shall remain in effect until further order of the Commission, except for purposes of permitting the Respondent to request the withdrawal of its December 17, 2007, offering statement as specified in Section III.

C. Euro Capital shall comply with the undertaking set forth in Section III. above. If Euro Capital fails to make the written request within the time frame established in Section III. of this Order then an Order Making Findings and Permanently Suspending Regulation A Exemption ("Suspension Order") in the form agreed to in the Offer, and attached to the Offer as Exhibit A, shall be entered making the Temporary Suspension permanent. Such suspension Order will be entered by the Commission upon being notified by the staff of the Division of Enforcement that Euro Capital failed to comply with the time frame provided in Section III. of this Order.

D. The Commission hereby delegates to the Director of the Division of Corporation Finance, and to any Deputy, Associate, or Assistant Director in the Division of Corporation Finance, authority to accept the Respondent's written request as specified in Section III. above and to reject the request if it fails to comply with the requirements of the undertaking.

E. In the event that the Director of Division of Corporation Finance accepts the Respondent's withdrawal request, then the Commission will issue an order vacating the Temporary Suspension and dismissing this proceeding without prejudice.

F. An order vacating the Temporary Suspension may not be considered or represented to be any statement or representation by the Commission concerning the merits of Euro Capital's securities.

By the Commission.

Florence E. Harmon
Acting Secretary