UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION May 5, 2009

ADMINISTRATIVE PROCEEDING File No. 3-13460

In the Matter of

Hamilton Digital Controls, Inc., Hamilton-McGregor International, Inc., Happiness Express, Inc., Harvard Industries, Inc., Haven Holding, Inc. (n/k/a Haven Holdings I, Inc.), HealthCor Holdings, Inc., and Helm Capital Group, Inc.,

ORDER INSTITUTING ADMINISTRATIVE PROCEEDINGS AND NOTICE OF HEARING PURSUANT TO SECTION 12(j) OF THE SECURITIES EXCHANGE ACT 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") against Respondents Hamilton Digital Controls, Inc., Hamilton-McGregor International, Inc., Happiness Express, Inc., Harvard Industries, Inc., Haven Holding, Inc. (n/k/a Haven Holdings I, Inc.), HealthCor Holdings, Inc., and Helm Capital Group, Inc.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. Hamilton Digital Controls, Inc. (CIK No. 45136) is an inactive New York corporation located in Utica, New York with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Hamilton Digital is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended January 31, 1995, which reported a net loss of \$138,594 for the prior three months. As of April 23, 2009, the company's common stock (symbol "HDIG") was traded on the over-the-counter markets.

2. Hamilton-McGregor International, Inc. (CIK No. 1082253) is an inactive New York corporation located in Parsippany, New Jersey with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Hamilton-McGregor is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended March 31, 2001, which reported a net loss of \$20,304 for the prior nine months.

3. Happiness Express, Inc. (CIK No. 923662) is a void Delaware corporation located in New York, New York with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Happiness Express is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended December 31, 1995, which reported a net loss of \$1.9 million for the prior nine months. As of April 23, 2009, the company's stock (symbol "HAPY") was traded on the over-the-counter markets.

4. Harvard Industries, Inc. (CIK No. 46012) is a delinquent Delaware corporation located in Lebanon, New Jersey with classes of securities registered with the Commission pursuant to Exchange Act Section 12(g). Harvard Industries is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended June 30, 2001, which reported a net loss of \$39 million for the prior nine months. On January 15, 2002, Harvard Industries filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of New Jersey, and the case was closed on November 19, 2007. As of April 23, 2009, the company's stock (symbol "HAVA") was quoted on the Pink Sheets operated by Pink OTC Markets, Inc. ("Pink Sheets"), had five market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

5. Haven Holding, Inc. (n/k/a Haven Holdings I, Inc.) (CIK No. 1107126) is an inactive Florida corporation located in East Moriches, New York with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Haven Holding is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended August 31, 2004. On May 8, 2007, Haven Holding, Inc. changed its name to Haven Holdings I, Inc., but failed to report this change through the Commission's EDGAR database as required by Commission rules.

6. HealthCor Holdings, Inc. (CIK No. 1015604) is a dissolved Delaware corporation located in Dallas, Texas with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). HealthCor is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended March 31, 1999, which reported a net loss of \$11.4 million for the prior three months. On July 27, 1999, HealthCor filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Northern District of Texas, and the case was closed on January 7, 2004. As of April 23, 2009, the company's stock (symbol "HCOR") was quoted on the Pink Sheets, had five market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

7. Helm Capital Group, Inc. (CIK No. 351685) is a void Delaware corporation located in Chappaqua, New York with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Helm Capital is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended September 30, 2000, which reported a net loss of \$129,000 for the prior three months. As of April 23, 2009, the company's stock (symbol "HCGI") was quoted on the Pink Sheets, had seven market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

B. DELINQUENT PERIODIC FILINGS

8. 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.

9. 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, and Rule 13a-13 requires issuers to file quarterly reports.

10. 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.

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 them 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.

Elizabeth M. Murphy Secretary

Attachment

Chart of Delinquent Filings Hamilton Digital Controls, Inc., et al.

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
	r onn rype	LINCO	Duc Dale	Necenca	(rounded up)
Hamilton Digital Controls, Inc.					
	10-KSB	04/30/95	07/31/95	Not filed	166
	10-QSB	07/31/95	09/14/95	Not filed	164
	10-QSB	10/31/95	12/15/95	Not filed	161
	10-QSB	01/31/96	03/18/96	Not filed	158
	10-KSB	04/30/96	07/29/96	Not filed	154
	10-QSB	07/31/96	09/16/96	Not filed	152
	10-QSB	10/31/96	12/16/96	Not filed	149
	10-QSB	01/31/97	03/17/97	Not filed	146
	10-KSB	04/30/97	07/29/97	Not filed	142
	10-QSB	07/31/97	09/15/97	Not filed	140
	10-QSB	10/31/97	12/15/97	Not filed	137
	10-QSB	01/31/98	03/17/98	Not filed	134
	10-KSB	04/30/98	07/29/98	Not filed	130
	10-QSB	07/31/98	09/14/98	Not filed	128
	10-QSB	10/31/98	12/15/98	Not filed	125
	10-QSB	01/31/99	03/17/99	Not filed	122
	10-KSB	04/30/99	07/29/99	Not filed	118
	10-QSB	07/31/99	09/14/99	Not filed	116
	10-QSB	10/31/99	12/15/99	Not filed	113
	10-QSB	01/31/00	03/16/00	Not filed	110
	10-KSB	04/30/00	07/31/00	Not filed	106
	10-QSB	07/31/00	09/14/00	Not filed	104
	10-QSB	10/31/00	12/15/00	Not filed	101
	10-QSB	01/31/01	03/19/01	Not filed	98
	10-KSB	04/30/01	07/30/01	Not filed	94
	10-QSB	07/31/01	09/14/01	Not filed	92
	10-QSB	10/31/01	12/17/01	Not filed	89
	10-QSB	01/31/02	03/18/02	Not filed	86
	10-KSB	04/30/02	07/29/02	Not filed	82
	10-QSB	07/31/02	09/16/02	Not filed	80
	10-QSB	10/31/02	12/16/02	Not filed	77
	10-QSB	01/31/03	03/17/03	Not filed	74
	10-KSB	04/30/03	07/29/03	Not filed	70
	10-QSB	07/31/03	09/15/03	Not filed	68

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Hamilton Digital					
Controls, Inc.					
(continued)	10-QSB	10/31/03	12/15/03	Not filed	65
	10-QSB	01/31/04	03/16/04	Not filed	62
	10-KSB	04/30/04	07/29/04	Not filed	58
	10-QSB	07/31/04	09/14/04	Not filed	56
	10-QSB	10/31/04	12/15/04	Not filed	53
	10-QSB	01/31/05	03/17/05	Not filed	50
	10-KSB	04/30/05	07/29/05	Not filed	46
	10-QSB	07/31/05	09/14/05	Not filed	44
	10-QSB	10/31/05	12/15/05	Not filed	41
	10-QSB	01/31/06	03/17/06	Not filed	38
	10-KSB	04/30/06	07/31/06	Not filed	34
	10-QSB	07/31/06	09/14/06	Not filed	32
	10-QSB	10/31/06	12/15/06	Not filed	29
	10-QSB	01/31/07	03/19/07	Not filed	26
	10-KSB	04/30/07	07/30/07	Not filed	22
	10-QSB	07/31/07	09/14/07	Not filed	20
	10-QSB	10/31/07	12/17/07	Not filed	17
	10-QSB	01/31/08	03/17/08	Not filed	14
	10-KSB	04/30/08	07/29/08	Not filed	10
	10-Q*	07/31/08	09/15/08	Not filed	8
	10-Q*	10/31/08	12/15/08	Not filed	5
	10-Q*	01/31/09	03/17/09	Not filed	2
Total Filings Delinquent	56				
Hamilton-McGregor International, Inc.					
	10-QSB	09/30/00	11/14/00	Not filed	102
	10-QSB	12/31/00	02/14/01	Not filed	99
	10-QSB	03/31/01	05/15/01	Not filed	96
	10-KSB	06/30/01	09/28/01	Not filed	92
	10-QSB	09/30/01	11/14/01	Not filed	90
	10-QSB	12/31/01	02/14/02	Not filed	87
	10-QSB	03/31/02	05/15/02	Not filed	84
	10-KSB	06/30/02	09/30/02	Not filed	80
	10-QSB	09/30/02	11/14/02	Not filed	78
	10-QSB	12/31/02	02/14/03	Not filed	75

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Hamilton-McGregor					
International, Inc.					
(continued)	10-QSB	03/31/03	05/15/03	Not filed	72
	10-KSB	06/30/03	09/29/03	Not filed	68
	10-QSB	09/30/03	11/14/03	Not filed	66
	10-QSB	12/31/03	02/17/04	Not filed	63
	10-QSB	03/31/04	05/17/04	Not filed	60
	10-KSB	06/30/04	09/28/04	Not filed	56
	10-QSB	09/30/04	11/15/04	Not filed	54
	10-QSB	12/31/04	02/14/05	Not filed	51
	10-QSB	03/31/05	05/16/05	Not filed	48
	10-KSB	06/30/05	09/28/05	Not filed	44
	10-QSB	09/30/05	11/14/05	Not filed	42
	10-QSB	12/31/05	02/14/06	Not filed	39
	10-QSB	03/31/06	05/15/06	Not filed	36
	10-KSB	06/30/06	09/28/06	Not filed	32
	10-QSB	09/30/06	11/14/06	Not filed	30
	10-QSB	12/31/06	02/14/07	Not filed	27
	10-QSB	03/31/07	05/15/07	Not filed	24
	10-KSB	06/30/07	09/28/07	Not filed	20
	10-QSB	09/30/07	11/14/07	Not filed	18
	10-QSB	12/31/07	02/14/08	Not filed	15
	10-QSB	03/31/08	05/15/08	Not filed	12
	10-KSB	06/30/08	09/29/08	Not filed	8
	10-Q*	09/30/08 12/31/08	11/14/08 02/17/09	Not filed Not filed	6 3
	10-Q*	12/31/00	02/17/09	Not med	3
Total Filings Delinquent	34				
Happiness					
Express, Inc.					
•	10-K	03/31/96	07/01/96	Not filed	154
	10-Q	06/30/96	08/14/96	Not filed	153
	10-Q	09/30/96	11/14/96	Not filed	150
		12/31/96	02/14/97	Not filed	147
	~ 10-K	03/31/97	06/30/97	Not filed	143
	10-Q	06/30/97	08/14/97	Not filed	141
		09/30/97	11/14/97	Not filed	138
	~ 10-Q	12/31/97	02/17/98	Not filed	135
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Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Happiness					
Express, Inc.					
(continued)	10-K	03/31/98	06/29/98	Not filed	131
	10-Q	06/30/98	08/14/98	Not filed	129
	10-Q	09/30/98	11/16/98	Not filed	126
	10-Q	12/31/98	02/16/99	Not filed	123
	10-K	03/31/99	06/29/99	Not filed	119
	10-Q	06/30/99	08/16/99	Not filed	117
	10-Q	09/30/99	11/15/99	Not filed	114
	10-Q	12/31/99	02/14/00	Not filed	111
	10-K	03/31/00	06/29/00	Not filed	107
	10-Q	06/30/00	08/14/00	Not filed	105
	10-Q	09/30/00	11/14/00	Not filed	102
	10-Q	12/31/00	02/14/01	Not filed	99
	10-K	03/31/01	06/29/01	Not filed	95
	10-Q	06/30/01	08/14/01	Not filed	93
	10-Q	09/30/01	11/14/01	Not filed	90
	10-Q	12/31/01	02/14/02	Not filed	87
	10-K	03/31/02	07/01/02	Not filed	82
	10-Q	06/30/02	08/14/02	Not filed	81
	10-Q	09/30/02	11/14/02	Not filed	78
	10-Q	12/31/02	02/14/03	Not filed	75
	10-K	03/31/03	06/30/03	Not filed	71
	10-Q	06/30/03	08/14/03	Not filed	69
	10-Q	09/30/03	11/14/03	Not filed	66
	10-Q	12/31/03	02/17/04	Not filed	63
	10-K	03/31/04	06/29/04	Not filed	59
	10-Q	06/30/04	08/16/04	Not filed	57
	10-Q	09/30/04	11/15/04	Not filed	54
	10-Q	12/31/04	02/14/05	Not filed	51
	10-K	03/31/05	06/29/05	Not filed	47
	10-Q	06/30/05	08/15/05	Not filed	45
	10-Q	09/30/05	11/14/05	Not filed	42
	10-Q	12/31/05	02/14/06	Not filed	39
	10-K	03/31/06	06/29/06	Not filed	35
	10-Q	06/30/06	08/14/06	Not filed	33
	10-Q	09/30/06	11/14/06	Not filed	30
	10-Q	12/31/06	02/14/07	Not filed	27

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Happiness					
Express, Inc.					
(continued)	10-K	03/31/07	06/29/07	Not filed	23
	10-Q	06/30/07	08/14/07	Not filed	21
	10-Q	09/30/07	11/14/07	Not filed	18
	10-Q	12/31/07	02/14/08	Not filed	15
	10-K	03/31/08	06/30/08	Not filed	11
	10-Q	06/30/08	09/29/08	Not filed	8
	10-Q	09/30/08	11/14/08	Not filed	6
	10-Q	12/31/08	02/17/09	Not filed	3
Total Filings Delinquent	52				
Harvard Industries, Inc.					
	10-K	09/30/01	12/31/01	Not filed	89
	10-Q	12/31/01	02/14/02	Not filed	87
	10-Q	03/31/02	05/15/02	Not filed	84
	10-Q	06/30/02	08/14/02	Not filed	81
	10-K	09/30/02	12/30/02	Not filed	77
	10-Q	12/31/02	02/14/03	Not filed	75
	10-Q	03/31/03	05/15/03	Not filed	72
	10-Q	06/30/03	08/14/03	Not filed	69
	10-K	09/30/03	12/29/03	Not filed	65
	10-Q	12/31/03	02/17/04	Not filed	63
	10-Q	03/31/04	05/17/04	Not filed	60
	10-Q	06/30/04	08/16/04	Not filed	57
	10-K	09/30/04	12/29/04	Not filed	53
	10-Q	12/31/04	02/14/05	Not filed	51
	10-Q	03/31/05	05/16/05	Not filed	48
	10-Q	06/30/05	08/15/05	Not filed	45
	10-K	09/30/05	12/29/05	Not filed	41
	10-Q	12/31/05	02/14/06	Not filed	39
	10-Q	03/31/06	05/15/06	Not filed	36
	10-Q	06/30/06	08/14/06	Not filed	33
	10-K	09/30/06	12/29/06	Not filed	29
	10-Q	12/31/06	02/14/07	Not filed	27
	10-Q	03/31/07	05/15/07	Not filed	24

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Harvard					
Industries, Inc.					
(continued)	10-Q	06/30/07	08/14/07	Not filed	21
	10-K	09/30/07	12/31/07	Not filed	17
	10-Q	12/31/07	02/14/08	Not filed	15
	10-Q	03/31/08	05/15/08	Not filed	12
	10-Q	06/30/08	08/14/08	Not filed	9
	10-K	09/30/08	12/29/08	Not filed	5
	10-Q	12/31/08	02/17/09	Not filed	3
Total Filings Delinquent	30				
Haven Holding, Inc. (n/k/a Haven Holdings I, Inc.)	10-QSB	11/30/04	01/14/05	Not filed	52
	10-KSB	02/28/05	05/31/05	Not filed	48
	10-QSB	05/31/05	07/15/05	Not filed	46
	10-QSB	08/31/05	10/17/05	Not filed	43
	10-QSB	11/30/05	01/17/06	Not filed	40
	10-KSB	02/28/06	05/30/06	Not filed	36
	10-QSB	05/31/06	07/17/06	Not filed	34
	10-QSB	08/31/06	10/16/06	Not filed	31
	10-QSB	11/30/06	01/16/07	Not filed	28
	10-KSB	02/28/07	05/29/07	Not filed	24
	10-QSB	05/31/07	07/16/07	Not filed	22
	10-QSB	08/31/07	10/15/07	Not filed	19
	10-QSB	11/30/07	01/14/08	Not filed	16
	10-KSB	02/29/08	05/29/08	Not filed	12
	<i>10-Q</i> *	05/31/08	07/15/08	Not filed	10
	<i>10-Q</i> *	08/31/08	10/15/08	Not filed	7
	10-Q*	11/30/08	01/14/09	Not filed	4

Total Filings Delinquent 17

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
HealthCor Holdings, Inc.					
	10-Q	06/30/99	08/16/99	Not filed	117
	10-Q	09/30/99	11/15/99	Not filed	114
	10-K	12/31/99	03/30/00	Not filed	110
	10-Q	03/31/00	05/15/00	Not filed	108
	10-Q	06/30/00	08/14/00	Not filed	105
	10-Q	09/30/00	11/14/00	Not filed	102
	10-K	12/31/00	04/02/01	Not filed	97
	10-Q	03/31/01	05/15/01	Not filed	96
	10-Q	06/30/01	08/14/01	Not filed	93
	10-Q	09/30/01	11/14/01	Not filed	90
	10-K	12/31/01	04/01/02	Not filed	85
	10-Q	03/31/02	05/15/02	Not filed	84
	10-Q	06/30/02	08/14/02	Not filed	81
	10-Q	09/30/02	11/14/02	Not filed	78
	10-K	12/31/02	03/31/03	Not filed	74
	10-Q	03/31/03	05/15/03	Not filed	72
	10-Q	06/30/03	08/14/03	Not filed	69
	10-Q	09/30/03	11/14/03	Not filed	66
	10-K	12/31/03	03/30/04	Not filed	62
	10-Q	03/31/04	05/17/04	Not filed	60
	10-Q	06/30/04	08/16/04	Not filed	57
	10-Q	09/30/04	11/15/04	Not filed	54
	10-K	12/31/04	03/31/05	Not filed	50
	10-Q	03/31/05	05/16/05	Not filed	48
	10-Q	06/30/05	08/15/05	Not filed	45
	10-Q	09/30/05	11/14/05	Not filed	42
	10-K	12/31/05	03/31/06	Not filed	38
	10-Q	03/31/06	05/15/06	Not filed	36
	10-Q	06/30/06	08/14/06	Not filed	33
	10-Q	09/30/06	11/14/06	Not filed	30
	10-K	12/31/06	04/02/07	Not filed	25
	10-Q	03/31/07	05/15/07	Not filed	24
	10-Q	06/30/07	08/14/07	Not filed	21
	10-Q	09/30/07	11/14/07	Not filed	18
	10-K	12/31/07	03/31/08	Not filed	14
	10-Q	03/31/08	05/15/08	Not filed	12 9
	10-Q	06/30/08	08/14/08	Not filed	Э

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
HealthCor					
Holdings, Inc.					
(continued)	10-Q	09/30/08	11/14/08	Not filed	6
	10-К	12/31/08	03/31/09	Not filed	2
Total Filings Delinquent	39				
Helm Capital Group, Inc.					
<u> </u>	10-KSB	12/31/00	04/02/01	Not filed	97
	10-QSB	03/31/01	05/15/01	Not filed	96
	10-QSB	06/30/01	08/14/01	Not filed	93
	10-QSB	09/30/01	11/14/01	Not filed	90
	10-KSB	12/31/01	04/01/02	Not filed	85
	10-QSB	03/31/02	05/15/02	Not filed	84
	10-QSB	06/30/02	08/14/02	Not filed	81
	10-QSB	09/30/02	11/14/02	Not filed	78
	10-KSB	12/31/02	03/31/03	Not filed	74
	10-QSB	03/31/03	05/15/03	Not filed	72
	10-QSB	06/30/03	08/14/03	Not filed	69
	10-QSB	09/30/03	11/14/03	Not filed	66
	10-KSB	12/31/03	03/30/04	Not filed	62
	10-QSB	03/31/04	05/17/04	Not filed	60
	10-QSB	06/30/04	08/16/04	Not filed	57
	10-QSB	09/30/04	11/15/04	Not filed	54
	10-KSB	12/31/04	03/31/05	Not filed	50
	10-QSB	03/31/05	05/16/05	Not filed	48
	10-QSB	06/30/05	08/15/05	Not filed	45
	10-QSB	09/30/05	11/14/05	Not filed	42
	10-KSB	12/31/05	03/31/06	Not filed	38
	10-QSB	03/31/06	05/15/06	Not filed	36
	10-QSB	06/30/06	08/14/06	Not filed	33
	10-QSB	09/30/06	11/14/06	Not filed	30
	10-KSB	12/31/06	04/02/07	Not filed	25
	10-QSB	03/31/07	05/15/07	Not filed	24
	10-QSB	06/30/07	08/14/07	Not filed	21
	10-QSB	09/30/07	11/14/07	Not filed	18
	10-KSB	12/31/07	03/31/08	Not filed	14
	10-Q*	03/31/08	05/15/08	Not filed	12

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Helm Capital					
Group, Inc.					
(continued)	10-Q*	06/30/08	08/14/08	Not filed	9
	10-Q*	09/30/08	11/14/08	Not filed	6
	10-К*	12/31/08	03/31/09	Not filed	2
Total Filings Delinquent	33				

*Regulation S-B and its accompanying forms, including Forms 10-QSB and 10-KSB, have been removed from the federal securities laws. See Release No. 34-56994 (Dec. 19, 2007). The removal took effect over a transition period that concluded on March 15, 2009. All reporting companies that previously filed their periodic reports on Forms 10-QSB and 10-KSB are now required to use Forms 10-Q and 10-K instead. Forms 10-QSB and 10-KSB will no longer be available, though issuers that meet the definition of a "smaller reporting company" (generally, a company that has less than \$75 million in public equity float as of the end of its most recently completed second fiscal quarter) have the option of using new, scaled disclosure requirements that Regulation S-K now includes.