UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION August 11, 2009

ADMINISTRATIVE PROCEEDING File No. 3-13575

In the Matter of

V-Twin Holdings, Inc.
(n/k/a Tobacco One, Inc.),
Valley Media, Inc.,
Venturequest Group, Inc.
(n/k/a Dex-Ray Resources, Inc.),
Verex Laboratories, Inc.,
Vibro-Tech Industries, Inc.,
Video City, Inc., and
Vidikron Technologies Group, Inc.,

Respondents.

ORDER INSTITUTING ADMINISTRATIVE 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") against V-Twin Holdings, Inc. (n/k/a Tobacco One, Inc.), Valley Media, Inc., Venturequest Group, Inc. (n/k/a Dex-Ray Resources, Inc.), Verex Laboratories, Inc., Vibro-Tech Industries, Inc., Video City, Inc., and Vidikron Technologies Group, Inc.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. V-Twin Holdings, Inc. (n/k/a Tobacco One, Inc.) (CIK No. 1067597) is a District of Columbia corporation located in Las Vegas, Nevada with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). V-Twin Holdings is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB/A for the period ended March 31, 2001, which reported a net loss of \$2,308,680 for the prior nine months. As of July 22, 2009, the company's stock (symbol "TBCO") 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).

- 2. Valley Media, Inc. (CIK No. 1074908) is a forfeited Delaware corporation located in Woodland, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Valley Media 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 September 29, 2001, which reported a net loss of \$50,308,000 for the prior twenty-six weeks. On November 21, 2001, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Delaware, and the case was terminated on January 18, 2006. As of July 22, 2009, the company's stock (symbol "VMIXQ") was quoted on the Pink Sheets, had three market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).
- 3. Venturequest Group, Inc. (n/k/a Dex-Ray Resources, Inc.) (CIK No. 1017483) is a defaulted Nevada corporation located in Vancouver, British Columbia, Canada with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Venturequest Group 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, 2001, which reported a net loss of \$335,552 for the prior nine months. As July 22, 2009, the company's stock (symbol "DXRY") 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).
- 4. Verex Laboratories, Inc. (CIK No. 716861) is a non-compliant Colorado corporation located in Englewood, Colorado with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Verex Laboratories 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, 2002, which reported a net loss of \$92,247 for the prior three months. As of July 22, 2009, the company's stock (symbol "VRXL") 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).
- 5. Vibro-Tech Industries, Inc. (CIK No. 1099386) is a void Delaware corporation located in Vancouver, British Columbia, Canada with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Vibro-Tech Industries is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-SB on January 5, 2000. As of July 22, 2009, the company's stock (symbol "VBTH") was quoted on the Pink Sheets, had four market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).
- 6. Video City, Inc. (CIK No. 773135) is a forfeited Delaware corporation located in Bakersfield, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Video City 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 July 31, 2003, which reported a net loss of \$996,747 for the prior six months. On March 24, 2004, the company filed a Chapter 7 petition in the U.S.

Bankruptcy Court for the Eastern District of California, and the case was terminated on December 3, 2007. As of July 22, 2009, the company's stock (symbol "VDCY") was quoted on the Pink Sheets, had six market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).

7. Vidikron Technologies Group, Inc. (CIK No. 848135) is a void Delaware corporation located in Jersey City, New Jersey with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Vidikron Technologies 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 \$1,680,091 for the prior three months. On November 12, 1999, the company filed a Chapter 7 petition in the U.S. Bankruptcy Court for the District of New Jersey, and the case was terminated on May 17, 2004. As of July 22, 2009, the company's stock (symbol "VIDI") 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).

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 domestic 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

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 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, registered, or Express 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.

Elizabeth M. Murphy Secretary

Attachment

Appendix 1

Chart of Delinquent Filings In the Matter of V-Twin Holdings, Inc. (n/k/a Tobacco One, Inc.), et al.

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
V-Twin Holdings, Inc. (n/k/a Tobacco One, Inc.)					
	10-KSB	06/30/01	9/28/01	Not filed	95
	10-QSB	09/30/01	11/14/01	Not filed	93
•	10-QSB	12/31/01	2/14/02	Not filed	90
	10-QSB	03/31/02	5/15/02	Not filed	87
	10-KSB	06/30/02	9/30/02	Not filed	83
	10-QSB	09/30/02	11/14/02	Not filed	81
*	10-QSB	12/31/02	2/14/03	Not filed	78
	10-QSB	03/31/03	5/15/03	Not filed	75
	10-KSB	06/30/03	9/29/03	Not filed	71
	10-QSB	09/30/03	11/14/03	Not filed	69
	10-QSB	12/31/03	2/17/04	Not filed	66
	10-QSB	03/31/04	5/17/04	Not filed	63
•	10-KSB	06/30/04	9/28/04	Not filed	59
	10-QSB	09/30/04	11/15/04	Not filed	57
	10-QSB	12/31/04	2/14/05	Not filed	54
	10-QSB	03/31/05	5/16/05	Not filed	51
	10-KSB	06/30/05	9/28/05	Not filed	47
	10-QSB	09/30/05	11/14/05	Not filed	45
	10-QSB	12/31/05	2/14/06	Not filed	42
	10-QSB	03/31/06	5/15/06	Not filed	39
	10-KSB	06/30/06	9/28/06	Not filed	35
	10-QSB	09/30/06	11/14/06	Not filed	33
	10-QSB	12/31/06	2/14/07	Not filed	30
	10-QSB	03/31/07	5/15/07	Not filed	27
	10-KSB	06/30/07	9/28/07	Not filed	23
	10-QSB	09/30/07	11/14/07	Not filed	21
	10-QSB	12/31/07	2/14/08	Not filed	18
	10-QSB	03/31/08	5/15/08	Not filed	15
	10-KSB	06/30/08	9/29/08	Not filed	11
	10-Q*	09/30/08	11/14/08	Not filed	9
	10-Q*	12/31/08	2/17/09	Not filed	6
	10-Q*	03/31/09	5/15/09	Not filed	3

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Valley Media, Inc.					
•	10-Q	12/29/01	02/12/02	Not filed	90
	10-K	03/30/02	06/28/02	Not filed	86
	10-Q	06/29/02	08/13/02	Not filed	84
	10-Q	09/28/02	11/12/02	Not filed	81
	10-Q	12/28/02	02/11/03	Not filed	78
	10-K	03/29/03	06/27/03	Not filed	74
	10-Q	06/28/03	08/12/03	Not filed	72
	10-Q	09/27/03	11/11/03	Not filed	69
	10-Q	01/03/04	02/17/04	Not filed	66
	10-K	04/03/04	07/02/04	Not filed	61
	10-Q	07/03/04	08/17/04	Not filed	60
	10-Q	10/02/04	11/16/04	Not filed	57
	10-Q	01/01/05	02/15/05	Not filed	54
	10-K	04/02/05	07/01/05	Not filed	49
	10-Q	07/02/05	08/16/05	Not filed	48
	10-Q	10/01/05	11/15/05	Not filed	45
	10-Q	12/31/05	02/14/06	Not filed	42
	10-K	04/01/06	06/30/06	Not filed	38
	10-Q	07/01/06	08/15/06	Not filed	36
	10-Q	09/30/06	11/14/06	Not filed	33
	10-Q	12/30/06	02/13/07	Not filed	30
	10-K	03/31/07	06/29/07	Not filed	26
	10-Q	06/30/07	08/14/07	Not filed	24
	10-Q	09/29/07	11/13/07	Not filed	21
	10-Q	12/29/07	02/12/08	Not filed	18
	10-K	03/29/08	06/27/08	Not filed	14
	10-Q	06/28/08	08/12/08	Not filed	12
	10-Q	09/27/08	11/11/08	Not filed	9
	10-Q	12/27/08	02/10/09	Not filed	6
	10-K	03/28/09	06/26/09	Not filed	2
Total Filings Delinquent	30				
Venturequest Group, Inc. (n/k/a Dex-Ray Resources, Inc.)					
	10-KSB	12/31/01	04/01/02	Not filed	88
	10-QSB	03/31/02	05/15/02	Not filed	87
	10-QSB	06/30/02	08/14/02	Not filed	84
	10-QSB	09/30/02	11/14/02	Not filed	81

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Venturequest Group, Inc.	10-KSB	12/31/02	03/31/03	Not filed	77
(n/k/a Dex-Ray Resources, Inc.)	10-QSB	03/31/03	05/15/03	Not filed	75
(continued)	10-QSB	06/30/03	08/14/03	Not filed	72
, and a second states ,	10-QSB	09/30/03	11/14/03	Not filed	69
	10-KSB	12/31/03	03/30/04	Not filed	65
	10-QSB	03/31/04	05/17/04	Not filed	63
	10-QSB	06/30/04	08/16/04	Not filed	60
	10-QSB	09/30/04	11/15/04	Not filed	57
•	10-KSB	12/31/04	03/31/05	Not filed	53
	10-QSB	03/31/05	05/16/05	Not filed	51
	10-QSB	06/30/05	08/15/05	Not filed	48
	10-QSB	09/30/05	11/14/05	Not filed	45
	10-KSB	12/31/05	03/31/06	Not filed	41
	10-QSB	03/31/06	05/15/06	Not filed	39
*	10-QSB	06/30/06	08/14/06	Not filed	36
	10-QSB	09/30/06	11/14/06	Not filed	33
	10-KSB	12/31/06	04/02/07	Not filed	28
•	10-QSB	03/31/07	05/15/07	Not filed	27
	10-QSB	06/30/07	08/14/07	Not filed	24
	10-QSB	09/30/07	11/14/07	Not filed	21
	10-KSB	12/31/07	03/31/08	Not filed	17
	10-Q*	03/31/08	05/15/08	Not filed	15
	10-Q*	06/30/08	08/14/08	Not filed	12
	10-Q*	09/30/08	11/14/08	Not filed	9
	10-K*	12/31/08	03/31/09	Not filed	5
	10-Q*	03/31/09	5/15/09	Not filed	3
Total Filings Delinquent	29				
Verex Laboratories, Inc.	•				
,	10-K	06/30/02	09/30/02	Not filed	83
•	10-Q	09/30/02	11/14/02	Not filed	81
	10-Q	12/31/02	02/14/03	Not filed	78
	10-Q	03/31/03	05/15/03	Not filed	75
	10-K	06/30/03	09/29/03	Not filed	71
	10-Q	09/30/03	11/14/03	Not filed	69
	10-Q	12/31/03	02/17/04	Not filed	66
	10-Q	03/31/04	05/17/04	Not filed	63
	10-K	06/30/04	09/28/04	Not filed	59
4	10-Q	09/30/04	11/15/04	Not filed	57

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Verex Laboratories, Inc.	10-Q	12/31/04	02/14/05	Not filed	54
(continued)	10-Q	03/31/05	05/16/05	Not filed	51
(community)	10-K	06/30/05	09/28/05	Not filed	47
•	10-Q	09/30/05	11/14/05	Not filed	45
	10-Q	12/31/05	02/14/06	Not filed	42
	10-Q	03/31/06	05/15/06	Not filed	39
	10-K	06/30/06	09/28/06	Not filed	35
	10-Q	09/30/06	11/14/06	Not filed	33
	10-Q	12/31/06	02/14/07	Not filed	30
	10-Q	03/31/07	05/15/07	Not filed	27
	10-K	06/30/07	09/28/07	Not filed	23
	10-Q	09/30/07	11/14/07	Not filed	21
	10-Q	12/31/07	02/14/08	Not filed	18
*	10-Q	03/31/08	05/15/08	Not filed	15
4	10-K	06/30/08	09/28/08	Not filed	11
	10-Q	09/30/08	11/14/08	Not filed	9
	10-Q	12/31/07	02/17/08	Not filed	18
	10-Q	03/31/09	05/15/09	Not filed	3
Total Filings Delinquent	27				
Vibro-Tech Industries, Inc.					
	10-QSB	03/31/00	05/15/00	Not filed	111
*	10-QSB	06/30/00	08/14/00	Not filed	108
	10-QSB	09/30/00	11/14/00	Not filed	105
	10-KSB	12/31/00	04/02/01	Not filed	100
	10-QSB	03/31/01	05/15/01	Not filed	99
	10-QSB	06/30/01	08/14/01	Not filed	96
	10-QSB	09/30/01	11/14/01	Not filed	93
	10-KSB	12/31/01	04/01/02	Not filed	88
*	10-QSB	03/31/02	05/15/02	Not filed	87
	10-QSB	06/30/02	08/14/02	Not filed	84
	10-QSB	09/30/02	11/14/02	Not filed	81
	10-KSB	12/31/02	03/31/03	Not filed	77
	10-QSB	03/31/03	05/15/03	Not filed	75
	10-QSB	06/30/03	08/14/03	Not filed	72
	10-QSB	09/30/03	11/14/03	Not filed	69
	10-KSB	12/31/03	03/30/04	Not filed	65
	10-QSB	03/31/04	05/17/04	Not filed	63
	10-QSB	06/30/04	08/16/04	Not filed	60

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Vibro-Tech Industries, Inc.	10-QSB	09/30/04	11/15/04	Not filed	57
(continued)	10-KSB	12/31/04	03/31/05	Not filed	53
(00/11/11/12/17)	10-QSB	03/31/05	05/16/05	Not filed	51
	10-QSB	06/30/05	08/15/05	Not filed	48
	10-QSB	09/30/05	11/14/05	Not filed	45
	10-KSB	12/31/05	03/31/06	Not filed	41
	10-QSB	03/31/06	05/15/06	Not filed	39
	10-QSB	06/30/06	08/14/06	Not filed	36
	10-QSB	09/30/06	11/14/06	Not filed	33
	10-KSB	12/31/06	04/02/07	Not filed	28
	10-QSB	03/31/07	05/15/07	Not filed	27
	10-QSB	06/30/07	08/14/07	Not filed	24
	10-QSB	09/30/07	11/14/07	Not filed	21
	10-KSB	12/31/07	03/31/08	Not filed	17
* •	10-Q*	03/31/08	05/15/08	Not filed	15
	10-Q*	06/30/08	08/14/08	Not filed	12
	10-Q*	09/30/08	11/14/08	Not filed	9
	10-K*	12/31/08	03/31/09	Not filed	5
4	10-Q*	03/31/09	05/15/09	Not filed	3
Total Filings Delinquent	37				
Video City, Inc.					
	10-QSB	10/31/03	12/15/03	Not filed	68
	10-KSB	01/31/04	04/30/04	Not filed	64
	10-QSB	04/30/04	06/14/04	Not filed	62
	10-QSB	07/31/04	09/14/04	Not filed	59
	10-QSB	10/31/04	12/15/04	Not filed	56
	10-KSB	01/31/05	05/02/05	Not filed	51
	10-QSB	04/30/05	06/14/05	Not filed	50
	10-QSB	07/31/05	09/14/05	Not filed	47
	10-QSB	10/31/05	12/15/05	Not filed	44
	10-KSB	01/31/06	05/01/06	Not filed	39
	10-QSB	04/30/06	06/14/06	Not filed	38
	10-QSB	07/31/06	09/14/06	Not filed	35
	10-QSB	10/31/06	12/15/06	Not filed	32
	10-KSB	01/31/07	05/01/07	Not filed	27
	10-QSB	04/30/07	06/14/07	Not filed	26
	10-QSB	07/31/07	09/14/07	Not filed	23
	10-QSB	10/31/07	12/17/07	Not filed	20

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Video City, Inc.	10-KSB	01/31/08	04/30/08	Not filed	16
(continued)	10-Q*	04/30/08	06/16/08	Not filed	14
	10-Q*	07/31/08	09/15/08	Not filed	11
	10-Q*	10/31/08	12/17/08	Not filed	8
	10-K*	01/31/09	05/01/09	Not filed	3
	10-Q*	04/30/09	06/15/09	Not filed	2
Total Filings Delinquent	23				
Vidikron Technologies Group, Inc.					
	10-Q	06/30/99	08/16/99	Not filed	120
	10-Q	09/30/99	11/15/99	Not filed	117
	10-K	12/31/99	03/30/00	Not filed	113
	10-Q	03/31/00	05/15/00	Not filed	111
*	10-Q	06/30/00	08/14/00	Not filed	108
	10-Q	09/30/00	11/14/00	Not filed	105
	10-K	12/31/00	04/02/01	Not filed	100
	10-Q	03/31/01	05/15/01	Not filed	99
	10-Q	06/30/01	08/14/01	Not filed	96
	10-Q	09/30/01	11/14/01	Not filed	93
	10-K	12/31/01	04/01/02	Not filed	88
	10-Q	03/31/02	05/15/02	Not filed	87
	10-Q	06/30/02	08/14/02	Not filed	84
	10-Q	09/30/02	11/14/02	Not filed	81
	10-K	12/31/02	03/31/03	Not filed	77
	10-Q	03/31/03	05/15/03	Not filed	75
	10-Q	06/30/03	08/14/03	Not filed	72
	10-Q	09/30/03	11/14/03	Not filed	69
	10-K	12/31/03	03/30/04	Not filed	65
	10-Q	03/31/04	05/17/04	Not filed	63
e e e	10-Q	06/30/04	08/16/04	Not filed	60
	10-Q	09/30/04	11/15/04	Not filed	57
	10-K	12/31/04	03/31/05	Not filed	53
	10-Q	03/31/05	05/16/05	Not filed	51
	10-Q	06/30/05	08/15/05	Not filed	48
	10-Q	09/30/05	11/14/05	Not filed	45
	10-K	12/31/05	03/31/06	Not filed	41
	10-Q	03/31/06	05/15/06	Not filed	39
	10-Q	06/30/06	08/14/06	Not filed	36
	10-Q	09/30/06	11/14/06	Not filed	33

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Vidikron Technologies Group, Inc.	10-K	12/31/06	04/02/07	Not filed	28
(continued)	10-Q	03/31/07	05/15/07	Not filed	27
	10-Q	06/30/07	08/14/07	Not filed	24
	10-Q	09/30/07	11/14/07	Not filed	21
	10-K	12/31/07	03/31/08	Not filed	17
	10-Q	03/31/08	05/15/08	Not filed	15
	10-Q	06/30/08	08/14/08	Not filed	12
	10-Q	09/30/08	11/14/08	Not filed	9
	10-K	12/31/08	03/31/09	Not filed	5
	10-Q	03/31/09	05/15/09	Not filed	3
Total Filings Delinguent	40				

Total Filings Delinquent

40

^{*} 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.