

U.S. SECURITIES AND EXCHANGE COMMISSION
Washington, D.C.

SECURITIES EXCHANGE ACT OF 1934
Release No. 59725 / April 8, 2009

The Securities and Exchange Commission announced the temporary suspension, pursuant to Section 12(k) of the Securities Exchange Act of 1934 (the "Exchange Act"), of trading of the securities of All Line, Inc. ("All Line"), of Buena Park California at 9:30 a.m. EDT on April 8, 2009 and terminating at 11:59 p.m. EDT on April 22, 2009.

The Commission temporarily suspended trading in the securities of All Line because it appears to the Commission that there is a lack of current and accurate information concerning the securities of All Line, which is quoted on the Pink Sheets under the ticker symbol ALIN. Trading in the securities of All Line appears to be predicated on apparent misstatements. Certain persons appear to have usurped the identity of a defunct or inactive publicly-traded corporation by making false statements to a court and transfer agent, in order to gain control of the corporation. A new CUSIP and ticker symbol appear to have been obtained based on false representations regarding the identity of the corporation. The accuracy and adequacy of publicly disseminated information concerning, among other things, the corporate history and identity of All Line are questionable.

The Commission cautions broker dealers, shareholders, and prospective purchasers that they should carefully consider the foregoing information along with all other currently available information and any information subsequently issued by the company.

Further, brokers and dealers should be alert to the fact that, pursuant to Rule 15c2-11 under the Exchange Act, at the termination of the trading suspension, no quotation may be entered unless and until they have strictly complied with all of the provisions of the rule. If any broker or dealer has any questions as to whether or not he has complied with the rule, he should not enter any quotation but immediately contact the staff in the Division of Trading and Markets, Office of Interpretation and Guidance, at (202) 551-5777. If any broker or dealer is uncertain as to what is required by Rule 15c2-11, he should refrain from entering quotations relating to All Line's securities until such time as he has familiarized himself with the rule and is certain that all of its provisions have been met. If any broker or dealer enters any quotation which is in violation of the rule, the Commission will consider the need for prompt enforcement action.

If any broker dealer or other person has any information which may relate to this matter, the Denver Regional Office of the Securities and Exchange Commission should be telephoned at (303) 844-1000.