

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**  
**July 25, 2006**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-12375**

**In the Matter of**

**Hancock Holdings, Inc.,  
Image World Media, Inc.,  
Irving Capital Corp.,  
Madison Holdings, Inc.,  
Orion Technologies, Inc.,  
Parc Capital Corp., and  
Solomon Alliance 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”).

**II.**

After an investigation, the Division of Enforcement alleges that:

**A. RESPONDENTS**

1. Hancock Holdings, Inc. (“Hancock”) (CIK No. 1098970) is a void Delaware shell corporation located in Washington, D.C. with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). During June 2000, Hancock changed its name to Transaction Verification Systems, Inc. with the Delaware Secretary of State, although as of July 17, 2006, the company had not yet changed its name in the Commission’s records. Hancock 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 December 31, 1999, which reported assets of \$701. On February 22, 2000, Hancock became a wholly-owned subsidiary of proposed co-respondent Orion Technologies, Inc.

2. Image World Media, Inc. (CIK No. 1089124) is a noncompliant Colorado shell corporation located in Singapore with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). The company 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 assets of \$1,666 and a net loss of \$14,981 for the prior nine months. Image World's stock (symbol "IWMI") is traded on the over-the-counter markets.

3. Irving Capital Corp. (CIK No. 1111747) is a void Delaware shell corporation located in Las Vegas, Nevada with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). The company is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-KSB for the period ended March 31, 2001, which reported assets of \$545. The company's stock is not publicly traded.

4. Madison Holdings, Inc. (CIK No. 1098966), a void Delaware shell corporation with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g), is a wholly-owned subsidiary of proposed co-respondent Solomon Alliance Group, Inc. The company 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 December 31, 1999, which reported assets of \$701. The company's stock is not publicly traded.

5. Orion Technologies, Inc. (CIK No. 1047174) is a defaulted Nevada corporation located in Washington, D.C. with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). On February 22, 2000, the company acquired all of the issued and outstanding capital stock of proposed co-respondent Hancock Holdings, Inc. Orion 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 \$1,171,426 for the prior nine months. Orion's stock (symbol "ORTG") is traded on the over-the-counter markets.

6. Parc Capital Corp. (CIK No. 1100189) is a void Delaware shell corporation located in New York, New York with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). The company 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 December 31, 2001, which reported assets of \$370. The company's stock is not publicly traded.

7. Solomon Alliance Group, Inc. (CIK No. 1054730) is a dissolved Arizona corporation located in Alpharetta, Georgia with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). On March 16, 2000, Solomon acquired all of the issued and outstanding stock of proposed co-respondent Madison Holdings, Inc. The company 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 \$776,008 for the prior nine months. Solomon's stock (symbol "SAGE") was quoted on the Pink Sheets on an unsolicited

basis by two market makers as of July 17, 2006 and had an average daily trading volume of 9,699 shares during the year ended July 17, 2006.

**B. DELINQUENT PERIODIC FILINGS**

8. This case concerns seven companies with classes of securities registered with the Commission that are delinquent in their periodic reports with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1). All of the companies are or were affiliated, directly or indirectly, with two promoters. Hancock, Image World, Irving Capital, Madison, and Parc Capital were formed or acquired by the two promoters. Orion and Solomon participated in reverse merger transactions involving the purchase of shell companies of which the two promoters were beneficial owners and through which the promoters acquired direct or indirect stakes in the acquiring companies.

9. Each of the respondents either failed to cure their delinquencies after being sent delinquency letters by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a current address on file with the Commission as required by Commission rules, did not receive such letters.

10. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers with classes 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 (Forms 10-K or 10-KSB), and Rule 13a-13 requires issuers to file quarterly reports (Forms 10-Q or 10-QSB).

11. As a result of their failure to file required periodic filings, 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 to institute public administrative proceedings to determine:

A. Whether the allegations 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 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 FURTHER ORDERED that Respondents shall file Answers to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220 of the Commission's Rules of Practice [17 C.F.R. § 201.220].

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, by certified or express mail, or by any other means permitted by the Commission's Rules of Practice.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision not 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.

Nancy M. Morris  
Secretary

Attachment

**Appendix 1**

**Chart of Delinquent Filings**

***In the Matter of Hancock Holdings, Inc., et al.***

<b>Company Name</b>	<b>Form Type</b>	<b>Period Ended</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Months Delinquent (rounded up)</b>
<b><i>Hancock Holdings, Inc.</i></b>					
	<i>10-QSB</i>	03/31/00	05/15/00	Not filed	74
	<i>10-QSB</i>	06/30/00	08/14/00	Not filed	71
	<i>10-KSB</i>	09/30/00	12/29/00	Not filed	67
	<i>10-QSB</i>	12/31/00	02/14/01	Not filed	65
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	62
	<i>10-QSB</i>	06/30/01	08/14/01	Not filed	59
	<i>10-KSB</i>	09/30/01	12/31/01	Not filed	55
	<i>10-QSB</i>	12/31/01	02/14/02	Not filed	53
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	50
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	47
	<i>10-KSB</i>	09/30/02	12/30/02	Not filed	43
	<i>10-QSB</i>	12/31/02	02/14/03	Not filed	41
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	38
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	35
	<i>10-KSB</i>	09/30/03	12/29/03	Not filed	31
	<i>10-QSB</i>	12/31/03	02/17/04	Not filed	29
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	26
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	23
	<i>10-KSB</i>	09/30/04	12/29/04	Not filed	19
	<i>10-QSB</i>	12/31/04	02/14/05	Not filed	17
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	14
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	11
	<i>10-KSB</i>	09/30/05	12/29/05	Not filed	7
	<i>10-QSB</i>	12/31/05	02/14/06	Not filed	5
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	2
<b>Total Filings Delinquent</b>		<b>25</b>			

<b>Company Name</b>	<b>Form Type</b>	<b>Period Ended</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Months Delinquent (rounded up)</b>
<b><i>Image World Media, Inc.</i></b>					
	<i>10-KSB</i>	12/31/01	04/01/02	Not filed	51
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	50
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	47
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	44
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	40
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	38
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	35
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	32
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	28
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	26
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	23
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	20
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	16
	<i>10-QSB</i>	03/31/05	05/15/05	Not filed	14
	<i>10-QSB</i>	06/30/05	08/14/05	Not filed	11
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	8
	<i>10-KSB</i>	12/31/05	03/31/05	Not filed	16
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	2
<b>Total Filings Delinquent</b>		<b>18</b>			
<b><i>Irving Capital Corp.</i></b>					
	<i>10-KSB</i>	03/31/01	06/29/01	Not filed	61
	<i>10-QSB</i>	06/30/01	08/14/01	Not filed	59
	<i>10-QSB</i>	09/30/01	11/14/01	Not filed	56
	<i>10-QSB</i>	12/31/01	02/14/02	Not filed	53
	<i>10-KSB</i>	03/31/02	07/01/02	Not filed	48
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	47
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	44
	<i>10-QSB</i>	12/31/02	02/14/03	Not filed	41
	<i>10-KSB</i>	03/31/03	06/30/03	Not filed	37
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	35
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	32
	<i>10-QSB</i>	12/31/03	02/17/04	Not filed	29
	<i>10-KSB</i>	03/31/04	06/29/04	Not filed	25
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	23
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	20
	<i>10-QSB</i>	12/31/04	02/14/05	Not filed	17

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Irving Capital Corp.</b> <i>(continued)</i>	<i>10-KSB</i>	03/31/05	06/29/05	Not filed	13
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	11
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	8
	<i>10-QSB</i>	12/31/05	02/14/06	Not filed	5
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	2
Total Filings Delinquent	21				
<b>Madison Holdings, Inc.</b>					
	<i>10-QSB</i>	03/31/00	05/15/00	Not filed	74
	<i>10-QSB</i>	06/30/00	08/14/00	Not filed	71
	<i>10-KSB</i>	09/30/00	12/29/00	Not filed	67
	<i>10-QSB</i>	12/31/00	02/14/01	Not filed	65
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	62
	<i>10-QSB</i>	06/30/01	08/14/01	Not filed	59
	<i>10-KSB</i>	09/30/01	12/31/01	Not filed	55
	<i>10-QSB</i>	12/31/01	02/14/02	Not filed	53
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	50
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	47
	<i>10-KSB</i>	09/30/02	12/30/02	Not filed	43
	<i>10-QSB</i>	12/31/02	02/14/03	Not filed	41
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	38
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	35
	<i>10-KSB</i>	09/30/03	12/29/03	Not filed	31
	<i>10-QSB</i>	12/31/03	02/17/04	Not filed	29
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	26
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	23
	<i>10-KSB</i>	09/30/04	12/29/04	Not filed	19
	<i>10-QSB</i>	12/31/04	02/14/05	Not filed	17
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	14
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	11
	<i>10-KSB</i>	09/30/05	12/29/05	Not filed	7
	<i>10-QSB</i>	12/31/05	02/14/06	Not filed	5
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	2
Total Filings Delinquent	25				

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Orion Technologies, Inc.</b>					
	<i>10-KSB</i>	12/31/01	04/01/02	Not filed	51
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	50
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	47
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	44
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	40
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	38
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	35
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	32
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	28
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	26
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	23
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	20
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	16
	<i>10-QSB</i>	03/31/05	05/15/05	Not filed	14
	<i>10-QSB</i>	06/30/05	08/14/05	Not filed	11
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	8
	<i>10-KSB</i>	12/31/05	03/31/05	Not filed	16
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	2
Total Filings Delinquent		18			

**Parc Capital Corp.**

<i>10-QSB</i>	03/31/02	05/15/02	Not filed	50
<i>10-QSB</i>	06/30/02	08/14/02	Not filed	47
<i>10-KSB</i>	09/30/02	12/30/02	Not filed	43
<i>10-QSB</i>	12/31/02	02/14/03	Not filed	41
<i>10-QSB</i>	03/31/03	05/15/03	Not filed	38
<i>10-QSB</i>	06/30/03	08/14/03	Not filed	35
<i>10-KSB</i>	09/30/03	12/29/03	Not filed	31
<i>10-QSB</i>	12/31/03	02/17/04	Not filed	29
<i>10-QSB</i>	03/31/04	05/17/04	Not filed	26
<i>10-QSB</i>	06/30/04	08/16/04	Not filed	23
<i>10-KSB</i>	09/30/04	12/29/04	Not filed	19
<i>10-QSB</i>	12/31/04	02/14/05	Not filed	17



<b>Company Name</b>	<b>Form Type</b>	<b>Period Ended</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Months Delinquent (rounded up)</b>
<b>Parc Capital Corp. (continued)</b>	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	14
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	11
	<i>10-KSB</i>	09/30/05	12/29/05	Not filed	7
	<i>10-QSB</i>	12/31/05	02/14/06	Not filed	5
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	2
<b>Total Filings Delinquent</b>		<b>17</b>			
<b>Solomon Alliance Group, Inc.</b>	<i>10-KSB</i>	12/31/01	04/01/02	Not filed	51
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	50
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	47
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	44
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	40
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	38
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	35
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	32
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	28
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	26
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	23
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	20
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	16
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	14
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	11
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	8
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	4
<i>10-QSB</i>	03/31/06	05/15/06	Not filed	2	
<b>Total Filings Delinquent</b>		<b>18</b>			