

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
August 23, 2007

ADMINISTRATIVE PROCEEDING
File No. 3-12735

In the Matter of

Environmental Safeguards, Inc.,
Garden Botanika, Inc.,
Jay Jacobs, Inc.,
Northwestern Steel & Wire Co.,
Paul Harris Stores, Inc.,
Ultra Motorcycle Co.,
UStel, Inc., and
Yarc Systems Corp.,

Respondents.

**ORDER INSTITUTING 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. Environmental Safeguards, Inc. (“Environmental Safeguards”) (CIK No. 1017616) is a Nevada corporation located in Houston, Texas with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Environmental Safeguards 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 June 30, 2004, which reported a net loss of \$1,462,000 for the prior six months. As of August 20, 2007, the company’s common stock (symbol “ELSF”) was quoted on the Pink Sheets, had thirteen market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3).

2. Garden Botanika, Inc. (“Garden Botanika”) (CIK No. 892335) is an inactive Washington corporation located in Redmond, Washington with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Garden Botanika 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 October 28, 2000, which reported a net loss of \$7,553,000 for the prior nine months. On April 20, 1999, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Western District of Washington, and the case was closed on March 31, 2004. As of August 20, 2007, the company’s common stock (symbol “GBOTQ”) was quoted on the Pink Sheets, had four market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3).

3. Jay Jacobs, Inc. (“Jay Jacobs”) (CIK No. 812127) is a dissolved Washington corporation located in Seattle, Washington with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Jay Jacobs 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 October 31, 1998, which reported a net loss of \$4,445,000 for the prior nine months. On September 3, 1999, the company and its wholly-owned subsidiary, J.J. Distribution Company, filed separate Chapter 11 petitions in the U.S. Bankruptcy Court for the Western District of Washington, which were converted to Chapter 7, and the cases were closed on April 27, 2005.

4. Northwestern Steel and Wire Co. (“Northwestern Steel”) (CIK No. 73093) is an Illinois corporation located in Sterling, Illinois with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Northwestern Steel 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 January 31, 2001, which reported a net loss of \$29,420,000 for the prior six months. On December 19, 2000, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Northern District of Illinois, which was converted to Chapter 7, and is pending. As of August 20, 2007, the company’s common stock (symbol “NWSW”) was quoted on the Pink Sheets, had five market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3).

5. Paul Harris Stores, Inc. (“Paul Harris”) (CIK No. 45791) is a dissolved Indiana corporation located in Indianapolis, Indiana with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Paul Harris 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 October 28, 2000, which reported a net loss of \$40,335,000 for the prior thirty-nine weeks. On October 16, 2000, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Southern District of Indiana, which is still pending. As of August 20, 2007, the company’s common stock (symbol “PAUHQ”) was quoted on the Pink Sheets, had four market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3).

6. Ultra Motorcycle Co. (“Ultra Motorcycle”) (CIK No. 805907) is a suspended California corporation located in Mira Loma, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Ultra Motorcycle 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 \$437,132 for the prior three months. On May 21, 2001, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Central District of California, which was converted to Chapter 7, and is still pending.

7. UStel, Inc. (“UStel”) (CIK No. 919274) is an inactive Minnesota corporation located in Seattle, Washington with a class of equity securities and redeemable warrants registered with the Commission pursuant to Exchange Act Section 12(g). UStel 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, 1998, which reported a net loss of \$8,890,029 for the prior nine months. On March 10, 1999, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Western District of Washington, which was converted to Chapter 7, and the case was closed on August 17, 2006. As of August 20, 2007, the company’s common stock (symbol “USTL”) was quoted on the Pink Sheets, had five market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3).

8. Yarc Systems Corp. (“Yarc Systems”) (CIK No. 843650) is a suspended California corporation located in Thousand Oaks, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Yarc Systems 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 January 31, 2000, which reported a net loss of \$540,923. On April 17, 2001, the company filed a Chapter 7 bankruptcy proceeding in the U.S. Bankruptcy Court for the Central District of California, and the case was closed on December 26, 2003. As of August 20, 2007, the company’s common stock (symbol “YARCQ”) was quoted on the Pink Sheets, had three market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3).

B. DELINQUENT PERIODIC FILINGS

9. 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.

10. 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 (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 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 it 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.

Nancy M. Morris
Secretary

Attachment

Appendix 1
In the Matter of Environmental Safeguards, Inc., et al.

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
Environmental Safeguards, Inc.					
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	33
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	29
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	27
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	24
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	21
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	17
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	15
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	12
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	9
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	4
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	3
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	0
Total Filings Delinquent		12			
Garden Botanika, Inc.					
	<i>10-K</i>	02/03/01	05/04/01	Not filed	75
	<i>10-Q</i>	05/05/01	06/19/01	Not filed	74
	<i>10-Q</i>	08/04/01	09/18/01	Not filed	71
	<i>10-Q</i>	11/03/01	12/18/01	Not filed	68
	<i>10-K</i>	02/02/02	05/03/02	Not filed	63
	<i>10-Q</i>	05/04/02	06/18/02	Not filed	62
	<i>10-Q</i>	08/03/02	09/17/02	Not filed	59
	<i>10-Q</i>	11/02/02	12/17/02	Not filed	56
	<i>10-K</i>	02/01/03	05/02/03	Not filed	51
	<i>10-Q</i>	05/03/03	06/17/03	Not filed	50
	<i>10-Q</i>	08/02/03	09/16/03	Not filed	47
	<i>10-Q</i>	11/01/03	12/16/03	Not filed	44
	<i>10-K</i>	01/31/04	04/30/04	Not filed	40
	<i>10-Q</i>	05/01/04	06/15/04	Not filed	38
	<i>10-Q</i>	07/31/04	09/14/04	Not filed	35
	<i>10-Q</i>	10/30/04	12/14/04	Not filed	32
	<i>10-K</i>	01/29/05	04/29/05	Not filed	28
	<i>10-Q</i>	04/30/05	06/14/05	Not filed	26
	<i>10-Q</i>	07/30/05	09/13/05	Not filed	23
	<i>10-Q</i>	10/29/05	12/13/05	Not filed	20
	<i>10-K</i>	01/28/06	04/28/06	Not filed	16
	<i>10-Q</i>	04/29/06	06/13/06	Not filed	14
	<i>10-Q</i>	07/29/06	09/12/06	Not filed	11

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
<i>Garden Botanika, Inc.</i>					
	<i>10-Q</i>	10/28/06	12/12/06	Not filed	8
	<i>10-K</i>	01/27/07	04/27/07	Not filed	4
	<i>10-Q</i>	04/28/07	06/12/07	Not filed	2
Total Filings Delinquent	26				
<i>Jay Jacobs, Inc.</i>					
	<i>10-K</i>	01/30/99	04/30/99	Not filed	96
	<i>10-Q</i>	05/01/99	06/15/99	Not filed	98
	<i>10-Q</i>	07/31/99	09/14/99	Not filed	95
	<i>10-Q</i>	10/30/99	12/14/99	Not filed	92
	<i>10-K</i>	01/29/00	04/28/00	Not filed	88
	<i>10-Q</i>	04/29/00	06/13/00	Not filed	86
	<i>10-Q</i>	07/29/00	09/12/00	Not filed	83
	<i>10-Q</i>	10/28/00	12/12/00	Not filed	80
	<i>10-K</i>	02/03/01	05/04/01	Not filed	75
	<i>10-Q</i>	05/05/01	06/19/01	Not filed	74
	<i>10-Q</i>	08/04/01	09/18/01	Not filed	71
	<i>10-Q</i>	11/03/01	12/18/01	Not filed	68
	<i>10-K</i>	02/02/02	05/03/02	Not filed	63
	<i>10-Q</i>	05/04/02	06/18/02	Not filed	62
	<i>10-Q</i>	08/03/02	09/17/02	Not filed	59
	<i>10-Q</i>	11/02/02	12/17/02	Not filed	56
	<i>10-K</i>	02/01/03	05/02/03	Not filed	51
	<i>10-Q</i>	05/03/03	06/17/03	Not filed	50
	<i>10-Q</i>	08/02/03	09/16/03	Not filed	47
	<i>10-Q</i>	11/01/03	12/16/03	Not filed	44
	<i>10-K</i>	01/31/04	04/30/04	Not filed	40
	<i>10-Q</i>	05/01/04	06/15/04	Not filed	38
	<i>10-Q</i>	07/31/04	09/14/04	Not filed	35
	<i>10-Q</i>	10/30/04	12/14/04	Not filed	32
	<i>10-K</i>	01/29/05	04/29/05	Not filed	28
	<i>10-Q</i>	04/30/05	06/14/05	Not filed	26
	<i>10-Q</i>	07/30/05	09/13/05	Not filed	23
	<i>10-Q</i>	10/29/05	12/13/05	Not filed	20
	<i>10-K</i>	01/28/06	04/28/06	Not filed	16
	<i>10-Q</i>	04/29/06	06/13/06	Not filed	14
	<i>10-Q</i>	07/29/06	09/12/06	Not filed	11
	<i>10-Q</i>	10/28/06	12/12/06	Not filed	4
	<i>10-K</i>	01/27/07	04/27/07	Not filed	4
	<i>10-Q</i>	04/28/07	06/12/07	Not filed	2
Total Filings Delinquent	34				

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
Northwestern Steel & Wire Co.					
	10-Q	04/30/01	06/14/01	Not filed	74
	10-K	07/31/01	10/29/01	Not filed	70
	10-Q	10/31/01	12/17/01	Not filed	68
	10-Q	01/31/02	03/18/02	Not filed	65
	10-Q	04/30/02	06/14/02	Not filed	62
	10-K	07/31/02	10/29/02	Not filed	58
	10-Q	10/31/02	12/16/02	Not filed	56
	10-Q	01/31/03	03/17/03	Not filed	53
	10-Q	04/30/03	06/16/03	Not filed	50
	10-K	07/31/03	10/31/03	Not filed	46
	10-Q	10/31/03	12/15/03	Not filed	44
	10-Q	01/31/04	03/16/04	Not filed	41
	10-Q	04/30/04	06/14/04	Not filed	38
	10-K	07/31/04	10/29/04	Not filed	34
	10-Q	10/31/04	12/15/04	Not filed	32
	10-Q	01/31/05	03/17/05	Not filed	29
	10-Q	04/30/05	06/14/05	Not filed	26
	10-K	07/31/05	10/31/05	Not filed	22
	10-Q	10/31/05	12/15/05	Not filed	20
	10-Q	01/31/06	03/17/06	Not filed	17
	10-Q	04/30/06	06/14/06	Not filed	14
	10-K	07/31/06	10/30/06	Not filed	10
	10-Q	10/31/06	12/15/06	Not filed	8
	10-Q	01/31/07	03/19/07	Not filed	2
	10-Q	04/30/07	06/14/07	Not filed	1
Total Filings Delinquent	25				
Paul Harris Stores, Inc.					
	10-K	02/03/01	05/04/01	Not filed	75
	10-Q	05/05/01	06/19/01	Not filed	74
	10-Q	08/04/01	09/18/01	Not filed	71
	10-Q	11/03/01	12/18/01	Not filed	68
	10-K	02/02/02	05/03/02	Not filed	63
	10-Q	05/04/02	06/18/02	Not filed	62
	10-Q	08/03/02	09/17/02	Not filed	59
	10-Q	11/02/02	12/17/02	Not filed	56
	10-K	02/01/03	05/02/03	Not filed	51
	10-Q	05/03/03	06/17/03	Not filed	50
	10-Q	08/02/03	09/16/03	Not filed	47
	10-Q	11/01/03	12/16/03	Not filed	44
	10-K	01/31/04	04/30/04	Not filed	40
	10-Q	05/01/04	06/15/04	Not filed	38
	10-Q	07/31/04	09/14/04	Not filed	35

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
Paul Harris Stores, Inc.					
	10-Q	10/30/04	12/14/04	Not filed	32
	10-K	01/29/05	04/29/05	Not filed	28
	10-Q	04/30/05	06/14/05	Not filed	26
	10-Q	07/30/05	09/13/05	Not filed	23
	10-Q	10/29/05	12/13/05	Not filed	20
	10-K	01/28/06	04/28/06	Not filed	16
	10-Q	04/29/06	06/13/06	Not filed	14
	10-Q	07/29/06	09/12/06	Not filed	11
	10-Q	10/28/06	12/12/06	Not filed	8
	10-K	01/27/07	04/27/07	Not filed	4
	10-Q	04/28/07	06/12/07	Not filed	2

Total Filings Delinquent 26

Ultra Motorcycle Co.

10-QSB	06/30/01	08/14/01	Not filed	72
10-QSB	09/30/01	11/14/01	Not filed	69
10-KSB	12/31/01	04/01/02	Not filed	64
10-QSB	03/31/02	05/15/02	Not filed	63
10-QSB	06/30/02	08/14/02	Not filed	60
10-QSB	09/30/02	11/14/02	Not filed	57
10-KSB	12/31/02	03/31/03	Not filed	53
10-QSB	03/31/03	05/15/03	Not filed	51
10-QSB	06/30/03	08/14/03	Not filed	48
10-QSB	09/30/03	11/14/03	Not filed	45
10-KSB	12/31/03	03/30/04	Not filed	41
10-QSB	03/31/04	05/17/04	Not filed	39
10-QSB	06/30/04	08/16/04	Not filed	36
10-QSB	09/30/04	11/15/04	Not filed	33
10-KSB	12/31/04	03/31/05	Not filed	29
10-QSB	03/31/05	05/16/05	Not filed	27
10-QSB	06/30/05	08/15/05	Not filed	24
10-QSB	09/30/05	11/14/05	Not filed	21
10-KSB	12/31/05	03/31/06	Not filed	17
10-QSB	03/31/06	05/15/06	Not filed	15
10-QSB	06/30/06	08/14/06	Not filed	12
10-QSB	09/30/06	11/14/06	Not filed	9
10-KSB	12/31/06	04/02/07	Not filed	4
10-QSB	03/31/07	05/15/07	Not filed	3
10-QSB	06/30/07	08/14/07	Not filed	0

Total Filings Delinquent 25

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
UStel, Inc.	<i>10-KSB</i>	12/31/98	03/31/99	Not filed	101
	<i>10-QSB</i>	03/31/99	05/17/99	Not filed	99
	<i>10-QSB</i>	06/30/99	08/16/99	Not filed	96
	<i>10-QSB</i>	09/30/99	11/15/99	Not filed	93
	<i>10-KSB</i>	12/31/99	03/30/00	Not filed	89
	<i>10-QSB</i>	03/31/00	05/15/00	Not filed	87
	<i>10-QSB</i>	06/30/00	08/14/00	Not filed	84
	<i>10-QSB</i>	09/30/00	11/14/00	Not filed	81
	<i>10-KSB</i>	12/31/00	04/02/01	Not filed	76
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	75
	<i>10-QSB</i>	06/30/01	08/14/01	Not filed	72
	<i>10-QSB</i>	09/30/01	11/14/01	Not filed	69
	<i>10-KSB</i>	12/31/01	04/01/02	Not filed	64
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	63
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	60
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	57
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	53
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	51
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	48
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	45
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	41
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	39
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	36
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	33
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	29
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	27
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	24
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	21
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	17
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	15
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	12
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	9
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	4
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	3
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	0

Total Filings Delinquent 35

Yarc Systems Corp.

<i>10-QSB</i>	04/30/00	06/14/00	Not filed	86
<i>10-QSB</i>	07/31/00	09/14/00	Not filed	83
<i>10-QSB</i>	10/31/00	12/15/00	Not filed	80
<i>10-KSB</i>	01/31/01	05/01/01	Not filed	75
<i>10-QSB</i>	04/30/01	06/14/01	Not filed	74
<i>10-QSB</i>	07/31/01	09/14/01	Not filed	71

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
Yarc Systems Corp.	<i>10-QSB</i>	10/31/01	12/17/01	Not filed	68
	<i>10-KSB</i>	01/31/02	05/01/02	Not filed	63
	<i>10-QSB</i>	04/30/02	06/14/02	Not filed	62
	<i>10-QSB</i>	07/31/02	09/16/02	Not filed	59
	<i>10-QSB</i>	10/31/02	12/16/02	Not filed	56
	<i>10-KSB</i>	01/31/03	05/01/03	Not filed	51
	<i>10-QSB</i>	04/30/03	06/16/03	Not filed	50
	<i>10-QSB</i>	07/31/03	09/15/03	Not filed	47
	<i>10-QSB</i>	10/31/03	12/15/03	Not filed	44
	<i>10-KSB</i>	01/31/04	04/30/04	Not filed	40
	<i>10-QSB</i>	04/30/04	06/14/04	Not filed	38
	<i>10-QSB</i>	07/31/04	09/14/04	Not filed	35
	<i>10-QSB</i>	10/31/04	12/15/04	Not filed	32
	<i>10-KSB</i>	01/31/05	05/02/05	Not filed	27
	<i>10-QSB</i>	04/30/05	06/14/05	Not filed	26
	<i>10-QSB</i>	07/31/05	09/14/05	Not filed	23
	<i>10-QSB</i>	10/31/05	12/15/05	Not filed	20
	<i>10-KSB</i>	01/31/06	05/01/06	Not filed	15
	<i>10-QSB</i>	04/30/06	06/14/06	Not filed	14
	<i>10-QSB</i>	07/31/06	09/14/06	Not filed	11
	<i>10-QSB</i>	10/31/06	12/15/06	Not filed	8
	<i>10-KSB</i>	01/31/07	05/01/07	Not filed	3
	<i>10-QSB</i>	04/30/07	06/14/07	Not filed	2
Total Filings Delinquent		29			