

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
February 15, 2005

ADMINISTRATIVE PROCEEDING
File No. 3-11831

In the Matter of

**Amitelo Communications, Inc., and
Whitehall Enterprises, 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. Amitelo Communications, Inc. (f/k/a Plastigone Technologies, Inc.) (“ALOC”)¹ (CIK 835494) is a Florida corporation headquartered in Orlando, Florida with a class of securities registered with the Commission under Exchange Act Section 12(g). ALOC is delinquent in its periodic filings, having last filed a periodic report for the period ending December 31, 1995. ALOC reported assets of \$2,363,112, liabilities of \$2,574,417, and a net loss of \$907,461 for the year ended December 31, 1995. As of November 30, 2004, ALOC was quoted on the Pink Sheets. For the six months ended August 24, 2004, ALOC had an average daily trading volume of 331,680 shares.

2. Whitehall Enterprises, Inc. (“WTHL”) (CIK 846381) is a Delaware corporation headquartered in Coral Gables, Florida with a class of securities registered with the Commission under Exchange Act Section 12(g). WTHL is delinquent in its periodic filings, having last filed a periodic report for the period ending June 30, 2002, and it has a void status with the Delaware Secretary of State. WTHL reported assets of \$3,100,463, liabilities of \$1,610,560, and a net loss of \$734,330 for the nine months ended June 30, 2002. On September 23, 2003, certain creditors of WTHL filed an involuntary bankruptcy petition under Chapter 7 against WTHL in the United States

¹ The short form of each Respondent’s name is also its stock symbol.

Bankruptcy Court for the District of Arizona. The bankruptcy proceeding is still pending. As of November 30, 2004, WTHL was quoted on the Pink Sheets. For the six months ended August 24, 2004, WTHL had an average daily trading volume of 45,427 shares.

B. DELINQUENT PERIODIC FILINGS

3. This case concerns two companies with classes of securities registered with the Commission that are delinquent in their periodic reports that are required to be filed with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1). These companies have the following facts in common. First, they have been delinquent in their periodic filing obligations with the Commission since at least December 30, 2002. Second, both were quoted on the Pink Sheets as of November 30, 2004. Third, they represent some of the highest volume delinquent issuers quoted on the Pink Sheets. Each of these companies had an average daily trading volume of over 100,000 shares during the six months ending April 7, 2004. Fourth, both are headquartered in Florida.

4. 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).

5. As a result of the foregoing, both of the 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 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 the Respondents personally or by certified mail.

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.

Jonathan G. Katz
Secretary

Attachment