

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C.

SECURITIES EXCHANGE ACT OF 1934  
Rel. No. 57351 / February 19, 2008

Admin. Proc. File No. 3-12901

In the Matter of  
  
ROANOKE TECHNOLOGY CORP.

ORDER REMANDING FOR  
RECONSIDERATION OF  
DEFAULT ORDER

On December 6, 2007, pursuant to Securities Exchange Act Section 12(k), 1/ we issued an order 2/ suspending for ten days trading in the securities of Roanoke Technology Corporation (“Roanoke”) because Roanoke was delinquent in its periodic filing obligations under Exchange Act Section 13(a) and related rules. 3/ The same day, we also issued an order instituting an administrative proceeding (“OIP”) against Roanoke pursuant to Exchange Act Section 12(j), 4/ ordering a hearing to determine whether to further suspend or revoke the registration of Roanoke’s securities. 5/ The OIP was served on Roanoke in accordance with Rule of Practice 141(a)(2)(ii) by sending a copy of the OIP via express mail to the address shown on Roanoke’s most recent filing with the Commission, *i.e.*, an address in Rocky Mount, North Carolina given on a Form 8-K Roanoke filed on February 12, 2007. 6/

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1/ 15 U.S.C. § 78l(k).

2/ Roanoke Technology Corp., Order of Suspension of Trading, File No. 500-1 (Dec. 6, 2007).

3/ 15 U.S.C. § 78m; 17 C.F.R. §§ 240.13a-1, 13a-13.

4/ 15 U.S.C. § 78l(j).

5/ Roanoke Technology Corp., Order Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act of 1934, Admin. Proc. File No. 3-12901 (Dec. 6, 2007).

6/ 17 C.F.R. § 201.141(a)(2)(ii).

On January 15, 2008, an administrative law judge issued an order finding that Roanoke failed to file an answer to the allegations in the OIP or otherwise defend the proceeding. <sup>7/</sup> She found Roanoke in default pursuant to Rule of Practice 155(a)(2), <sup>8/</sup> accepted the allegations contained in the OIP as true, and revoked the registration of Roanoke's securities.

It has come to our attention that, on January 2, 2008, Roanoke sent a letter to the Secretary of the Commission, signed by Joseph Meuse, who identified himself as "Director" of the company. In that letter Meuse requested a ten-day extension in order to "respond to the [Commission's] suspension of trading in Roanoke securities" and made a motion under Rule of Practice 155(b) "to set aside the default." <sup>9/</sup> The letterhead bears a Washington, Virginia return address and explains that Roanoke "was not able to appear or defend their filing delinquency due to the recent change of Roanoke's counsel."

Two Forms 8-K recently filed with the Commission by Roanoke on January 3, 2008 and January 22, 2008 state that Meuse assumed leadership of Roanoke as the company's sole officer and director on December 7, 2007. Those filings also indicate that, as of January 3, 2008, the company's mailing address had changed from Rocky Mount, North Carolina to Washington, Virginia.

We have reviewed Meuse's January 2 letter. <sup>10/</sup> We cannot determine from the face of the letter whether Meuse seeks to challenge the December suspension order, which expired weeks before Meuse sent his letter, or the more recent revocation proceeding in which the law judge found Roanoke in default. Nevertheless, in light of the information contained in Roanoke's most recent Forms 8-K, Meuse's asserted status as "sole officer and director" of

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<sup>7/</sup> Roanoke Technology Corp., Order Making Findings and Revoking Registration by Default, Securities Exchange Act Rel. No. 57151 (Jan. 15, 2008), \_\_ SEC Docket \_\_.

<sup>8/</sup> 17 C.F.R. § 201.155(a)(2). Rule 155(a)(2) authorizes the law judge to find a party in default if that party fails to file an answer, respond to a dispositive motion, or otherwise defend the proceeding.

<sup>9/</sup> Rule of Practice 155(b), 17 C.F.R. § 201.155(b), provides:

A motion to set aside default shall be made within a reasonable time, state the reasons for the failure to appear or defend, and specify the nature of the proposed defense in the proceeding. In order to prevent injustice and on such conditions as may be appropriate, the hearing officer, at any time prior to the filing of the initial decision, or the Commission, at any time, may for good cause shown set aside a default.

<sup>10/</sup> 17 C.F.R. § 201.400(a) ("The Commission may, at any time, on its own motion, direct that any matter be submitted to it for review").

Roanoke appears to permit him to represent Roanoke in the proceeding. <sup>11/</sup> Moreover, the information in Roanoke's recent 8-K filings regarding the company's change of address and Meuse's assumption of the sole leadership of Roanoke, as well as Meuse's representation that the company recently changed counsel, suggest that Roanoke may be able to show cause for its failure to appear and defend the proceeding against it. Therefore, we believe it is appropriate to remand this matter to the law judge so that she may reconsider her decision to find Roanoke in default in light of Meuse's January 2 letter.

Accordingly, IT IS ORDERED that this proceeding be, and it hereby is, REMANDED to the administrative law judge for reconsideration of her January 15, 2008 order finding Roanoke in default.

By the Commission.

Nancy M. Morris  
Secretary

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<sup>11/</sup> Rule of Practice 102(b), 17 C.F.R. § 201.102(b), permits a "bona fide officer of a corporation, trust or association" to represent that entity before the Commission in an administrative proceeding.