

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
August 27, 2008

ADMINISTRATIVE PROCEEDING
File No. 3-13147

In the Matter of	:	
	:	
	:	
Markland Technologies, Inc.,	:	ORDER INSTITUTING
	:	PROCEEDINGS AND NOTICE
	:	OF HEARING PURSUANT TO
Respondent.	:	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”) against Respondent Markland Technologies, Inc. (“Respondent” or “Markland”).

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENT

1. Markland Technologies, Inc. (CIK No. 1102833) is a Florida corporation currently located in Warwick, Rhode Island. Markland has a class of equity securities registered with the Commission pursuant to Section 12(g) of the Exchange Act. Markland 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, 2005, which reported a net loss of \$4,042,111 for the prior three months. Its securities are quoted on Pink Sheets OTC Markets, Inc. (“Pink Sheets”) under the symbol “MRKL.”

B. DELINQUENT PERIODIC FILINGS

2. Respondent is delinquent in its periodic filings with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1). In particular, it has not filed a periodic report with the Commission since 2005.

3. Respondent did not respond to a delinquency letter sent to it and its registered agent by the Division of Corporation Finance requesting compliance with its periodic filing obligations. The Respondent also did not file any periodic report after being sent the delinquency letters.

4. Section 13(a) of the Exchange Act and the rules promulgated thereunder require issuers of securities registered pursuant to Section 12 of the Exchange Act to file with the Commission current and accurate information in periodic reports. 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, Respondent failed to comply with Section 13(a) of the Exchange Act 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 Respondent an opportunity to establish any defenses to such allegations; and

B. Whether it is necessary or 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 Respondent 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 Respondent 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 Respondent fails to file the directed Answer, or fails to appear at a hearing after being duly notified, the Respondent 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 Respondent personally or by certified, registered, or Express Mail, or by other means of verifiable delivery.

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.

Florence E. Harmon
Acting Secretary

Attachment

Appendix 1

Chart of Delinquent Filings for Markland Technologies, Inc.

Form Type	Period Ended	Due Date	Months Delinquent (rounded up)
10-QSB	12/31/05	2/14/06	28
10-QSB	3/31/06	5/15/06	25
10-KSB	6/30/06	9/28/06	21
10-QSB	9/30/06	11/14/06	19
10-QSB	12/31/06	2/14/07	16
10-QSB	3/31/07	5/15/07	13
10-KSB	6/30/07	9/28/07	9
10-QSB	9/30/07	11/14/07	7
10-QSB	12/31/07	2/14/08	4
10-QSB	3/31/08	5/15/08	1