

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**  
**September 9, 2008**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-13174**

**In the Matter of**

**Stylesite Marketing, Inc. and**  
**Supreme Equipment & Systems Corp.,**

**Respondents.**

**ORDER INSTITUTING PROCEEDINGS**  
**AND NOTICE OF HEARING PURSUANT**  
**TO SECTION 12(j) OF THE SECURITIES**  
**EXCHANGE ACT**

**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 Stylesite Marketing, Inc. and Supreme Equipment & Systems Corp.

**II.**

After an investigation, the Division of Enforcement alleges that:

**A. RESPONDENTS**

1. StyleSite Marketing, Inc. (CIK No. 910319) is a void Delaware corporation located in Teaneck, New Jersey with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). StyleSite is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q/A for the period ended June 30, 1999, which reported a net loss of \$22 million for the prior nine months. Stylesite’s common stock (symbol “SSMKQ”) is quoted on the Pink Sheets, has two market makers, and is eligible for the piggy back exception of Exchange Act Rule 15c2-11(f)(3).

2. Supreme Equipment & Systems Corp. (CIK No. 95620) is an inactive New York corporation located in Brooklyn, New York with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Supreme 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 April 30, 1993. Supreme’s common stock (symbol “SEQP”) is traded on the over-the-counter markets.

## B. DELINQUENT PERIODIC FILINGS

3. 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.

4. 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 and Rule 13a-13 requires issuers to file quarterly reports.

5. 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, 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 *In the Matter of StyleSite Marketing, Inc., et al.*

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<i>StyleSite Marketing, Inc.</i>	<i>10-K</i>	09/30/99	12/29/99	Not filed	105
	<i>10-Q</i>	12/31/99	02/14/00	Not filed	103
	<i>10-Q</i>	03/31/00	05/15/00	Not filed	100
	<i>10-Q</i>	06/30/00	08/14/00	Not filed	97
	<i>10-K</i>	09/30/00	12/29/00	Not filed	93
	<i>10-Q</i>	12/31/00	02/14/01	Not filed	91
	<i>10-Q</i>	03/31/01	05/15/01	Not filed	88
	<i>10-Q</i>	06/30/01	08/14/01	Not filed	85
	<i>10-K</i>	09/30/01	12/31/01	Not filed	81
	<i>10-Q</i>	12/31/01	02/14/02	Not filed	79
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	76
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	73
	<i>10-K</i>	09/30/02	12/30/02	Not filed	69
	<i>10-Q</i>	12/31/02	02/14/03	Not filed	67
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	64
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	61
	<i>10-K</i>	09/30/03	12/29/03	Not filed	57
	<i>10-Q</i>	12/31/03	02/17/04	Not filed	55
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	52
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	49
	<i>10-K</i>	09/30/04	12/29/04	Not filed	45
	<i>10-Q</i>	12/31/04	02/14/05	Not filed	43
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	40
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	37
	<i>10-K</i>	09/30/05	12/29/05	Not filed	33
	<i>10-Q</i>	12/31/05	02/14/06	Not filed	31
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	28
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	25
	<i>10-K</i>	09/30/06	12/29/06	Not filed	21

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>StyleSite Marketing, Inc.</b> (continued)	10-Q	12/31/06	02/14/07	Not filed	19
	10-Q	03/31/07	05/15/07	Not filed	16
	10-Q	06/30/07	08/14/07	Not filed	13
	10-K	09/30/07	12/31/07	Not filed	9
	10-Q	12/31/07	Thursday	Not filed	7
	10-Q	03/31/08	Thursday	Not filed	4
	10-Q	06/30/08	Thursday	Not filed	1
Total Filings Delinquent		36			
<b>Supreme Equipment &amp; Systems Corp.</b>	10-K	07/31/93	10/29/93	Not filed	179
	10-Q	10/31/93	12/15/93	Not filed	177
	10-Q	01/31/94	03/17/94	Not filed	174
	10-Q	04/30/94	06/14/94	Not filed	171
	10-K	07/31/94	10/31/94	Not filed	167
	10-Q	10/31/94	12/15/94	Not filed	165
	10-Q	01/31/95	03/17/95	Not filed	162
	10-Q	04/30/95	06/14/95	Not filed	159
	10-K	07/31/95	10/30/95	Not filed	155
	10-Q	10/31/95	12/15/95	Not filed	153
	10-Q	01/31/96	03/18/96	Not filed	150
	10-Q	04/30/96	06/14/96	Not filed	147
	10-K	07/31/96	10/29/96	Not filed	143
	10-Q	10/31/96	12/16/96	Not filed	141
	10-Q	01/31/97	03/17/97	Not filed	138
	10-Q	04/30/97	06/16/97	Not filed	135
	10-K	07/31/97	10/29/97	Not filed	131
	10-Q	10/31/97	12/15/97	Not filed	129
	10-Q	01/31/98	03/17/98	Not filed	126
	10-Q	04/30/98	06/15/98	Not filed	123
	10-K	07/31/98	10/29/98	Not filed	119
	10-Q	10/31/98	12/15/98	Not filed	117
	10-Q	01/31/99	03/17/99	Not filed	114
	10-Q	04/30/99	06/14/99	Not filed	111
	10-K	07/31/99	10/29/99	Not filed	107
	10-Q	10/31/99	12/15/99	Not filed	105
	10-Q	01/31/00	03/16/00	Not filed	102

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Supreme Equipment &amp; Systems Corp.</b> <i>(continued)</i>	10-Q	04/30/00	06/14/00	Not filed	99
	10-K	07/31/00	10/30/00	Not filed	95
	10-Q	10/31/00	12/15/00	Not filed	93
	10-Q	01/31/01	03/19/01	Not filed	90
	10-Q	04/30/01	06/14/01	Not filed	87
	10-K	07/31/01	10/29/01	Not filed	83
	10-Q	10/31/01	12/17/01	Not filed	81
	10-Q	01/31/02	03/18/02	Not filed	78
	10-Q	04/30/02	06/14/02	Not filed	75
	10-K	07/31/02	10/29/02	Not filed	71
	10-Q	10/31/02	12/16/02	Not filed	69
	10-Q	01/31/03	03/17/03	Not filed	66
	10-Q	04/30/03	06/16/03	Not filed	63
	10-K	07/31/03	10/29/03	Not filed	59
	10-Q	10/31/03	12/15/03	Not filed	57
	10-Q	01/31/04	03/16/04	Not filed	54
	10-Q	04/30/04	06/14/04	Not filed	51
	10-K	07/31/04	10/29/04	Not filed	47
	10-Q	10/31/04	12/15/04	Not filed	45
	10-Q	01/31/05	03/17/05	Not filed	42
	10-Q	04/30/05	06/14/05	Not filed	39
	10-K	07/31/05	10/31/05	Not filed	35
	10-Q	10/31/05	12/15/05	Not filed	33
	10-Q	01/31/06	03/17/06	Not filed	30
	10-Q	04/30/06	06/14/06	Not filed	27
	10-K	07/31/06	10/30/06	Not filed	23
	10-Q	10/31/06	12/15/06	Not filed	21
	10-Q	01/31/07	03/19/07	Not filed	18
	10-Q	04/30/07	06/14/07	Not filed	15
	10-K	07/31/07	10/29/07	Not filed	11
10-Q	10/31/07	12/17/07	Not filed	9	
10-Q	01/31/08	03/17/08	Not filed	6	
10-Q	04/30/08	06/16/08	Not filed	3	
Total Filings Delinquent		60			