

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 59878 / May 6, 2009**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-13462**

*In the Matter of Royal Spring Water, Inc.*

The U.S. Securities and Exchange Commission (Commission) today instituted a public administrative proceeding against Royal Spring Water, Inc. (Royal Spring) to determine whether the registration of Royal Spring's common stock should be revoked or suspended for a period not exceeding twelve months for failure to file required periodic reports. In the Order, the Division of Enforcement (Division) alleges that Royal Spring is delinquent in its required periodic filings with the Commission.

In this proceeding, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Exchange Act), a hearing will be scheduled before an Administrative Law Judge. At the hearing, the Administrative Law Judge will hear evidence from the Division and the Respondent to determine whether the allegations of the Division contained in the Order, which the Division alleges constitute failures to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder, are true. The Administrative Law Judge in the proceeding will then determine whether the registrations pursuant to Exchange Act Section 12 of the securities of these Respondents should be revoked or suspended for a period not exceeding twelve months. The Commission ordered that the Administrative Law Judge in these proceedings issue an initial decision not later than 120 days from the date of service of the order instituting proceedings.