

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
June 16, 2009

ADMINISTRATIVE PROCEEDING
File No. 3-13519

In the Matter of

**Warehouse Club, Inc.,
Wavemat, Inc.,
Wilson Lee Engineering Co., Inc.
(n/k/a Lee Wilson Engineering Co., Inc.),
Winthrop Resources Corp., and
WorldCall Corp.,**

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”) against Respondents Warehouse Club, Inc., Wavemat, Inc., Wilson Lee Engineering Co., Inc. (n/k/a Lee Wilson Engineering Co., Inc.), Winthrop Resources Corp., and WorldCall Corp.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. Warehouse Club, Inc. (CIK No. 716180) is a forfeited Delaware corporation located in Skokie, Illinois with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Warehouse Club 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 July 2, 1994, which reported a net loss of \$161,678 for the prior thirteen weeks. On February 3, 1995, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Northern District of Illinois, a reorganization plan was confirmed on July 1, 1996, and the case was terminated on June 5, 2001.

2. Wavemat, Inc. (CIK No. 803957) is a Delaware corporation located in Plymouth, Michigan with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Wavemat 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, 1998, which reported a net loss of \$312,626 for the prior nine months.

3. Wilson Lee Engineering Co., Inc. (n/k/a Lee Wilson Engineering Co., Inc.) (CIK No. 58429) is a “dead” Ohio corporation located in Rocky River, Ohio with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Wilson Lee 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 June 30, 1994, which reported a net loss of over \$41,300 for the prior nine months.

4. Winthrop Resources Corp. (CIK No. 886948) is a Minnesota corporation located in Minnetonka, Minnesota with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Winthrop Resources 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 March 31, 1997.

5. WorldCall Corp. (CIK No. 712803) is a Delaware corporation located in East Lansing, Michigan with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). WorldCall 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 November 30, 1998, which reported a net loss of \$338,946 for the prior three months.

B. DELINQUENT PERIODIC FILINGS

6. 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.

7. 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.

8. 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.

Elizabeth M. Murphy
Secretary

Attachment

Appendix 1

Chart of Delinquent Filings *In the Matter of Warehouse Club, Inc., et al.*

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<i>Warehouse Club, Inc.</i>					
	10-K	10/01/94	12/30/94	Not filed	167
	10-Q	12/31/94	02/14/95	Not filed	166
	10-Q	04/01/95	05/16/95	Not filed	163
	10-Q	07/01/95	08/15/95	Not filed	160
	10-K	09/30/95	12/29/95	Not filed	157
	10-Q	12/30/95	02/13/96	Not filed	153
	10-Q	03/30/96	05/14/96	Not filed	150
	10-Q	06/29/96	08/13/96	Not filed	147
	10-K	09/28/96	12/27/96	Not filed	144
	10-Q	12/28/96	02/11/97	Not filed	141
	10-Q	03/29/97	05/13/97	Not filed	139
	10-Q	06/28/97	08/12/97	Not filed	136
	10-K	09/27/97	12/26/97	Not filed	133
	10-Q	12/27/97	02/10/98	Not filed	130
	10-Q	03/28/98	05/12/98	Not filed	127
	10-Q	06/27/98	08/11/98	Not filed	124
	10-K	10/03/98	01/04/99	Not filed	121
	10-Q	01/02/99	02/16/99	Not filed	118
	10-Q	04/03/99	05/18/99	Not filed	115
	10-Q	07/03/99	08/17/99	Not filed	112
	10-K	10/02/99	01/03/00	Not filed	109
	10-Q	01/01/00	02/15/00	Not filed	112
	10-Q	04/01/00	05/16/00	Not filed	109
	10-Q	07/01/00	08/15/00	Not filed	106
	10-K	09/30/00	12/29/00	Not filed	102
	10-Q	12/30/00	02/13/01	Not filed	100
	10-Q	03/31/01	05/15/01	Not filed	97
	10-Q	06/30/01	08/14/01	Not filed	94
	10-K	09/29/01	12/28/01	Not filed	90
	10-Q	12/29/01	02/12/02	Not filed	88
	10-Q	03/30/02	05/14/02	Not filed	85
	10-Q	06/29/02	08/13/02	Not filed	82
	10-K	09/28/02	12/27/02	Not filed	78
	10-Q	12/28/02	02/11/03	Not filed	76
	10-Q	03/29/03	05/13/03	Not filed	73

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)	
Warehouse Club, Inc. (continued)	10-Q	06/28/03	08/12/03	Not filed	70	
	10-K	09/27/03	12/26/03	Not filed	66	
	10-Q	12/27/03	02/10/04	Not filed	64	
	10-Q	03/27/04	05/11/04	Not filed	61	
	10-Q	06/26/04	08/10/04	Not filed	58	
	10-K	10/02/04	12/31/04	Not filed	54	
	10-Q	01/01/05	02/15/05	Not filed	52	
	10-Q	04/02/05	05/18/05	Not filed	49	
	10-Q	07/02/05	08/16/05	Not filed	46	
	10-K	10/01/05	12/30/05	Not filed	42	
	10-Q	12/31/05	02/14/06	Not filed	40	
	10-Q	04/01/06	05/16/06	Not filed	37	
	10-Q	07/01/06	08/15/06	Not filed	34	
	10-K	09/30/06	12/29/06	Not filed	30	
	10-Q	12/30/06	02/13/07	Not filed	28	
	10-Q	03/31/07	05/15/07	Not filed	25	
	10-Q	06/30/07	08/14/07	Not filed	22	
	10-K	09/29/07	12/28/07	Not filed	18	
	10-Q	12/29/07	02/12/08	Not filed	16	
	10-Q	03/29/08	05/13/08	Not filed	13	
	10-Q	06/28/08	08/12/08	Not filed	10	
	10-K	09/27/08	12/26/08	Not filed	6	
	10-Q	12/27/08	02/10/09	Not filed	4	
	10-Q	03/28/09	05/12/09	Not filed	1	
	Total Filings Delinquent					59

Wavemat, Inc.

10-KSB	12/31/98	03/31/99	Not filed	123
10-QSB	03/31/99	05/17/99	Not filed	121
10-QSB	06/30/99	08/16/99	Not filed	118
10-QSB	09/30/99	11/15/99	Not filed	115
10-KSB	12/31/99	03/30/00	Not filed	111
10-QSB	03/31/00	05/15/00	Not filed	109
10-QSB	06/30/00	08/14/00	Not filed	106
10-QSB	09/30/00	11/14/00	Not filed	103
10-KSB	12/31/00	04/02/01	Not filed	98
10-QSB	03/31/01	05/15/01	Not filed	97
10-QSB	06/30/01	08/14/01	Not filed	94
10-QSB	09/30/01	11/14/01	Not filed	91

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Wavemat, Inc. <i>(continued)</i>	10-KSB	12/31/01	04/01/02	Not filed	86
	10-QSB	03/31/02	05/15/02	Not filed	85
	10-QSB	06/30/02	08/14/02	Not filed	82
	10-QSB	09/30/02	11/14/02	Not filed	79
	10-KSB	12/31/02	03/31/03	Not filed	75
	10-QSB	03/31/03	05/15/03	Not filed	73
	10-QSB	06/30/03	08/14/03	Not filed	70
	10-QSB	09/30/03	11/14/03	Not filed	67
	10-KSB	12/31/03	03/30/04	Not filed	63
	10-QSB	03/31/04	05/17/04	Not filed	61
	10-QSB	06/30/04	08/16/04	Not filed	58
	10-QSB	09/30/04	11/15/04	Not filed	55
	10-KSB	12/31/04	03/31/05	Not filed	51
	10-QSB	03/31/05	05/16/05	Not filed	49
	10-QSB	06/30/05	08/15/05	Not filed	46
	10-QSB	09/30/05	11/14/05	Not filed	43
	10-KSB	12/31/05	03/31/06	Not filed	39
	10-QSB	03/31/06	05/15/06	Not filed	37
	10-QSB	06/30/06	08/14/06	Not filed	34
	10-QSB	09/30/06	11/14/06	Not filed	31
	10-KSB	12/31/06	04/02/07	Not filed	26
	10-QSB	03/31/07	05/15/07	Not filed	25
	10-QSB	06/30/07	08/14/07	Not filed	22
	10-QSB	09/30/07	11/14/07	Not filed	19
	10-KSB	12/31/07	03/31/08	Not filed	15
	10-Q*	03/31/08	05/15/08	Not filed	13
	10-Q*	06/30/08	08/14/08	Not filed	10
	10-Q*	09/30/08	11/14/08	Not filed	7
	10-K*	12/31/08	03/31/09	Not filed	3
	10-Q*	03/31/09	05/15/09	Not filed	1

Total Filings Delinquent **41**

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Wilson Lee Engineering Co., Inc. (n/k/a Lee Wilson Engineering Co., Inc.)	10-K	09/30/94	12/29/94	Not filed	174
	10-Q	12/31/94	02/14/95	Not filed	172
	10-Q	03/31/95	05/15/95	Not filed	169
	10-Q	06/30/95	08/14/95	Not filed	166
	10-K	09/30/95	12/29/95	Not filed	162
	10-Q	12/31/95	02/14/96	Not filed	160
	10-Q	03/31/96	05/15/96	Not filed	157
	10-Q	06/30/96	08/14/96	Not filed	154
	10-K	09/30/96	12/30/96	Not filed	150
	10-Q	12/31/96	02/14/97	Not filed	148
	10-Q	03/31/97	05/15/97	Not filed	145
	10-Q	06/30/97	08/14/97	Not filed	142
	10-K	09/30/97	12/29/97	Not filed	138
	10-Q	12/31/97	02/17/98	Not filed	136
	10-Q	03/31/98	05/15/98	Not filed	133
	10-Q	06/30/98	08/14/98	Not filed	130
	10-K	09/30/98	12/29/98	Not filed	126
	10-Q	12/31/98	02/16/99	Not filed	124
	10-Q	03/31/99	05/17/99	Not filed	121
	10-Q	06/30/99	08/16/99	Not filed	118
	10-K	09/30/99	12/29/99	Not filed	114
	10-Q	12/31/99	02/14/00	Not filed	112
	10-Q	03/31/00	05/15/00	Not filed	109
	10-Q	06/30/00	08/14/00	Not filed	106
	10-K	09/30/00	12/29/00	Not filed	102
	10-Q	12/31/00	02/14/01	Not filed	100
	10-Q	03/31/01	05/15/01	Not filed	97
	10-Q	06/30/01	08/14/01	Not filed	94
	10-K	09/30/01	12/31/01	Not filed	90
	10-Q	12/31/01	02/14/02	Not filed	88
	10-Q	03/31/02	05/15/02	Not filed	85
	10-Q	06/30/02	08/14/02	Not filed	82
	10-K	09/30/02	12/30/02	Not filed	78
	10-Q	12/31/02	02/14/03	Not filed	76
	10-Q	03/31/03	05/15/03	Not filed	73
	10-Q	06/30/03	08/14/03	Not filed	70
	10-K	09/30/03	12/29/03	Not filed	66

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Wilson Lee Engineering Co., Inc. (n/k/a Lee Wilson Engineering Co., Inc.) <i>(continued)</i>	10-Q	12/31/03	02/17/04	Not filed	64
	10-Q	03/31/04	05/17/04	Not filed	61
	10-Q	06/30/04	08/16/04	Not filed	58
	10-K	09/30/04	12/29/04	Not filed	54
	10-Q	12/31/04	02/14/05	Not filed	52
	10-Q	03/31/05	05/16/05	Not filed	49
	10-Q	06/30/05	08/15/05	Not filed	46
	10-K	09/30/05	12/29/05	Not filed	42
	10-Q	12/31/05	02/14/06	Not filed	40
	10-Q	03/31/06	05/15/06	Not filed	37
	10-Q	06/30/06	08/14/06	Not filed	34
	10-K	09/30/06	12/29/06	Not filed	30
	10-Q	12/31/06	02/14/07	Not filed	28
	10-Q	03/31/07	05/15/07	Not filed	25
	10-Q	06/30/07	08/14/07	Not filed	22
	10-K	09/30/07	12/29/07	Not filed	18
	10-Q	12/31/07	02/14/08	Not filed	16
	10-Q	03/31/08	05/15/08	Not filed	13
	10-Q	06/30/08	08/14/08	Not filed	10
	10-K	09/30/08	12/29/08	Not filed	6
10-Q	12/31/08	02/17/09	Not filed	4	
10-Q	03/31/09	05/15/09	Not filed	1	
Total Filings Delinquent	59				

Winthrop Resources Corp.

10-Q	06/30/97	08/14/97	Not filed	142
10-Q	09/30/97	11/14/97	Not filed	139
10-K	12/31/97	03/31/98	Not filed	135
10-Q	03/31/98	05/15/98	Not filed	133
10-Q	06/30/98	08/14/98	Not filed	130
10-Q	09/30/98	11/16/98	Not filed	127
10-K	12/31/98	03/31/99	Not filed	123
10-Q	03/31/99	05/17/99	Not filed	121
10-Q	06/30/99	08/16/99	Not filed	118
10-Q	09/30/99	11/15/99	Not filed	115
10-K	12/31/99	03/30/00	Not filed	111
10-Q	03/31/00	05/15/00	Not filed	109

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)	
Winthrop Resources Corp. <i>(continued)</i>	10-Q	06/30/00	08/14/00	Not filed	106	
	10-Q	09/30/00	11/14/00	Not filed	103	
	10-K	12/31/00	04/02/01	Not filed	98	
	10-Q	03/31/01	05/15/01	Not filed	97	
	10-Q	06/30/01	08/14/01	Not filed	94	
	10-Q	09/30/01	11/14/01	Not filed	91	
	10-K	12/31/01	04/01/02	Not filed	86	
	10-Q	03/31/02	05/15/02	Not filed	85	
	10-Q	06/30/02	08/14/02	Not filed	82	
	10-Q	09/30/02	11/14/02	Not filed	79	
	10-K	12/31/02	03/31/03	Not filed	75	
	10-Q	03/31/03	05/15/03	Not filed	73	
	10-Q	06/30/03	08/14/03	Not filed	70	
	10-Q	09/30/03	11/14/03	Not filed	67	
	10-K	12/31/03	03/30/04	Not filed	63	
	10-Q	03/31/04	05/17/04	Not filed	61	
	10-Q	06/30/04	08/16/04	Not filed	58	
	10-Q	09/30/04	11/15/04	Not filed	55	
	10-K	12/31/04	03/31/05	Not filed	51	
	10-Q	03/31/05	05/16/05	Not filed	49	
	10-Q	06/30/05	08/15/05	Not filed	46	
	10-Q	09/30/05	11/14/05	Not filed	43	
	10-K	12/31/05	03/31/06	Not filed	39	
	10-Q	03/31/06	05/15/06	Not filed	37	
	10-Q	06/30/06	08/14/06	Not filed	34	
	10-Q	09/30/06	11/14/06	Not filed	31	
	10-K	12/31/06	04/02/07	Not filed	26	
	10-Q	03/31/07	05/15/07	Not filed	25	
	10-Q	06/30/07	08/14/07	Not filed	22	
	10-Q	09/30/07	11/14/07	Not filed	19	
	10-K	12/31/07	03/31/08	Not filed	15	
	10-Q	03/31/08	05/15/08	Not filed	13	
	10-Q	06/30/08	08/14/08	Not filed	10	
	10-Q	09/30/08	11/14/08	Not filed	7	
	10-K	12/31/08	03/31/09	Not filed	3	
	10-Q	03/31/09	05/15/09	Not filed	1	
	Total Filings Delinquent					47

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Worldcall Corp.	<i>10-KSB</i>	02/28/99	06/01/99	Not filed	120
	<i>10-QSB</i>	05/31/99	07/15/99	Not filed	119
	<i>10-QSB</i>	08/31/99	10/15/99	Not filed	116
	<i>10-QSB</i>	11/30/99	01/14/00	Not filed	113
	<i>10-KSB</i>	02/29/00	05/30/00	Not filed	109
	<i>10-QSB</i>	05/31/00	07/17/00	Not filed	107
	<i>10-QSB</i>	08/31/00	10/16/00	Not filed	104
	<i>10-QSB</i>	11/30/00	01/16/01	Not filed	101
	<i>10-KSB</i>	02/28/01	05/29/01	Not filed	97
	<i>10-QSB</i>	05/31/01	07/16/01	Not filed	95
	<i>10-QSB</i>	08/31/01	10/15/01	Not filed	92
	<i>10-QSB</i>	11/30/01	01/14/02	Not filed	89
	<i>10-KSB</i>	02/28/02	05/29/02	Not filed	85
	<i>10-QSB</i>	05/31/02	07/15/02	Not filed	83
	<i>10-QSB</i>	08/31/02	10/15/02	Not filed	80
	<i>10-QSB</i>	11/30/02	01/14/03	Not filed	77
	<i>10-KSB</i>	02/28/03	05/29/03	Not filed	73
	<i>10-QSB</i>	05/31/03	07/15/03	Not filed	71
	<i>10-QSB</i>	08/31/03	10/15/03	Not filed	68
	<i>10-QSB</i>	11/30/03	01/14/04	Not filed	65
	<i>10-KSB</i>	02/29/04	06/01/04	Not filed	60
	<i>10-QSB</i>	05/31/04	07/15/04	Not filed	59
	<i>10-QSB</i>	08/31/04	10/15/04	Not filed	56
	<i>10-QSB</i>	11/30/04	01/14/05	Not filed	53
	<i>10-KSB</i>	02/28/05	05/31/05	Not filed	49
	<i>10-QSB</i>	05/31/05	07/15/05	Not filed	47
	<i>10-QSB</i>	08/31/05	10/17/05	Not filed	44
	<i>10-QSB</i>	11/30/05	01/17/06	Not filed	41
	<i>10-KSB</i>	02/28/06	05/30/06	Not filed	37
	<i>10-QSB</i>	05/31/06	07/17/06	Not filed	35
	<i>10-QSB</i>	08/31/06	10/16/06	Not filed	32
	<i>10-QSB</i>	11/30/06	01/16/07	Not filed	29
	<i>10-KSB</i>	02/28/07	05/29/07	Not filed	25
	<i>10-QSB</i>	05/31/07	07/16/07	Not filed	23
	<i>10-QSB</i>	08/31/07	10/15/07	Not filed	20
	<i>10-QSB</i>	11/30/07	01/14/08	Not filed	17
	<i>10-KSB</i>	02/29/08	05/29/08	Not filed	13

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Worldcall Corp. <i>(continued)</i>	10-Q*	05/31/08	07/15/08	Not filed	11
	10-Q*	08/31/08	10/15/08	Not filed	8
	10-Q*	11/30/08	01/14/09	Not filed	5
	10-K*	02/28/09	05/29/09	Not filed	1
Total Filings Delinquent					41

* Regulation S-B and its accompanying forms, including Forms 10-QSB and 10-KSB, have been removed from the federal securities laws. See Release No. 34-56994 (Dec. 19, 2007). The removal took effect over a transition period that concluded on March 15, 2009. All reporting companies that previously filed their periodic reports on Forms 10-QSB and 10-KSB are now required to use Forms 10-Q and 10-K instead. Forms 10-QSB and 10-KSB will no longer be available, though issuers that meet the definition of a “smaller reporting company” (generally, a company that has less than \$75 million in public equity float as of the end of its most recently completed second fiscal quarter) have the option of using new, scaled disclosure requirements that Regulation S-K now includes.