

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 60240 / July 2, 2009

ADMINISTRATIVE PROCEEDING
File No. 3-13538

IN THE MATTER OF CONVERSION SOLUTIONS HOLDINGS CORP.

The United States Securities and Exchange Commission (Commission) today issued an Order Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Order) against Conversion Solutions Holdings Corp. (Respondent). In the Order, the Division of Enforcement alleges that the Respondent is delinquent in its periodic filings with the Commission, having not filed any periodic reports since 2006.

A hearing will be held by an Administrative Law Judge to determine whether the allegations contained in the Order are true, to afford the Respondent an opportunity to establish any defenses to such allegations, and to determine 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 Securities Exchange Act of 1934. The Order requires the Administrative Law Judge to 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.