

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

**April 2, 2009**

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<b>IN THE MATTER OF</b>	:	
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<b>FCS Laboratories, Inc.</b>	:	
<b>Federal Resources Corp.,</b>	:	<b>ORDER OF SUSPENSION</b>
<b>Filene's Basement Corp. (n/k/a FBC</b>	:	<b>OF TRADING</b>
<b>Distribution Corp.), and</b>	:	
<b>Film &amp; Music Entertainment, Inc.,</b>	:	
	:	
<b>File No. 500-1</b>	:	
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It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of FCS Laboratories, Inc. because it has not filed any periodic reports since the period ended June 30, 1997.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Federal Resources Corp. because it has not filed any periodic reports since the period ended December 31, 1993.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Filene's Basement Corp. (n/k/a FBC Distribution Corp.) because it has not filed any periodic reports since the period ended October 30, 1999.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Film & Music

Entertainment, Inc. because it has not filed any periodic reports since the period ended September 30, 2005.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed companies.

Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed companies is suspended for the period from 9:30 a.m. EDT on April 2, 2009, through 11:59 p.m. EDT on April 16, 2009.

By the Commission.

Elizabeth M. Murphy  
Secretary