

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Rel. No. 58061 / June 30, 2008

Admin. Proc. File No. 3-12965

In the Matter of  
  
TELCOBLUE, INC.

ORDER DISMISSING PROCEEDING

On February 22, 2008, administrative proceedings were instituted against TelcoBlue, Inc. (“TelcoBlue”), pursuant to Section 12(j) of the Securities Exchange Act of 1934. 1/ On February 20, 2008, however, TelcoBlue had filed with the Commission a Form 15-12B, pursuant to Rule 12g-4(a)(1)(i) of the Exchange Act, 2/ seeking to deregister its securities voluntarily. In the Form 15-12B, TelcoBlue certified that it sought termination based on Exchange Act Rule 12g-4(a)(1)(i), which permits the termination of registration if the issuer certifies that the class of securities being deregistered is “held of record . . . by less than 300 persons.” 3/ TelcoBlue certified in the Form 15-12B that its approximate number of holders of record was 243, as of February 19, 2008. The Form 15-12B became effective automatically, upon the expiration of ninety days, on May 20, 2008.

On June 16, 2008, the Division of Enforcement filed a motion to dismiss the proceeding, based on the deregistration of TelcoBlue’s securities. 4/ We have determined to grant the Division’s motion. TelcoBlue no longer has a class of securities registered under Section 12 of the Exchange Act. Because revocation or suspension of registration are the only remedies

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1/ 15 U.S.C. § 78l(j).

2/ 17 C.F.R. § 240.12g-4(a)(1)(i).

3/ An issuer may withdraw its Form 15 at any time before the termination of registration becomes effective. See 17 C.F.R. § 240-12g-4(b).

4/ TelcoBlue has not filed a response to the Division of Enforcement’s motion.

available in this proceeding instituted pursuant to Exchange Act Section 12(j), we find it appropriate to dismiss the proceeding. 5/

Accordingly, it is ORDERED that this proceeding be, and it hereby is, dismissed.

By the Commission.

Florence E. Harmon  
Acting Secretary

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5/ See Enamelon, Inc., Securities Exchange Act Rel. No. 52956 (Dec. 15, 2005), 86 SEC Docket 2944 (dismissing Section 12(j) proceeding with respect to a respondent that “no longer ha[d] a class of securities registered under Section 12 of the Exchange Act”).