

ACT

ADMINISTRATIVE PROCEEDING  
FILE NO. 3-12658

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
August 30, 2007

SECURITIES & EXCHANGE COMMISSION  
MAILED FOR SERVICE  
AUG 31 2007

CTFD. NO. \_\_\_\_\_

\_\_\_\_\_  
In the Matter of :  
:  
LAMINAIRE CORP. :  
(n/k/a CAVICO CORP.), :  
TAM RESTAURANTS, INC. :  
(n/k/a AEROFOAM METALS, INC.), and :  
UPSIDE DEVELOPMENT, INC. :  
(n/k/a AMOROCORP) :

ORDER ON MOTION TO AMEND  
ORDER INSTITUTING PROCEEDINGS

The Securities and Exchange Commission (Commission) issued an Order Instituting Proceedings (OIP) on June 13, 2007, pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Exchange Act). The OIP required the Respondents to file Answers within ten days after service of the OIP on June 16, 2007.<sup>1</sup> The only remaining Respondent is TAM Restaurants, Inc. (n/k/a Aerofoam Metals, Inc.), (TAM) and (Aerofoam). Aerofoam filed an Answer on June 29, 2007. TAM has not filed an Answer.

At a prehearing conference on July 17, 2007, Aerofoam insisted that it had acquired interests in a "new" TAM, that it changed its name to Aerofoam, and that it was never required to register with the Commission or file periodic reports. (Answer at 2; July 17, 2007, Prehearing Conference Tr. 6, 8, 18-19.) TAM represented that it has not changed its name and that it is not "now known as" (n/k/a) Aerofoam. (July 17, 2007, Prehearing Conference Tr. 5, 7.) I ordered the Division of Enforcement (Division) to file a motion stating its position and suggesting how to go forward on the allegations in the OIP based on this information.

**Filings at Issue**

On August 3, 2007, the Division filed a Motion to Amend the OIP with an Amended OIP attached (Division's Motion); a Brief in Support of the Motion (Brief); and the Declaration of David S. Frye with ten exhibits (Frye Affidavit).

On August 13, 2007, TAM filed an Opposition to the Motion (TAM's Opposition) with Exhibit 1, Testimony of Anthony B. Golio (Golio). On August 15, 2007, Aerofoam filed a

<sup>1</sup> The Commission issued an Order Making Findings and Revoking Registration as to Laminaire Corp. (n/k/a Cavico Corp.) on June 27, 2007. It issued a similar order as to Upside Development, Inc. (n/k/a Amorocorp), on July 6, 2007. Laminaire Corp. (n/k/a Cavico Corp.), Exchange Act Rel. No. 55968 and Exchange Act Rel. No. 56019, respectively.

statement that it does not oppose the Motion. Also, on August 13, 2007, the Division filed a Reply Brief.

### **Division's Motion**

The Division acknowledges that it learned after the Commission issued the OIP that Aerofoam is not the successor to TAM. (Brief at 1.) The OIP contained the following erroneous information taken from the Pink Sheets: (a) TAM engaged in a reverse stock split; (b) TAM changed its name to Aerofoam; (c) TAM and Aerofoam had the same Central Index Key (CIK) number;<sup>2</sup> and (d) that the Aerofoam page on the Pink Sheets website links to the TAM filing history with the Commission. (Frye Declaration at ¶ 2, Exhibit 1.) This erroneous information also caused the Commission to suspend trading in Aerofoam securities for ten business days beginning on June 13, 2007. (Frye Declaration at ¶ 4, Exhibit 5.)

The Division now accepts that Aerofoam did not acquire TAM,<sup>3</sup> and TAM never authorized a name change or merger with Aerofoam. (Frye Declaration ¶¶ 5, 6.) Aerofoam is a small company located in Toronto, Canada, that manufactures metal components. It trades normally on the Pink Sheets and counsel insists it has not misrepresented itself as TAM. (July 17, 2007, Prehearing Conference Tr. at 8.)

The Division moves pursuant to Rules 154 and 200(d)(2) of the Commission's Rules of Practice to amend the OIP by striking: (1) "n/k/a Aerofoam Metals, Inc." from the OIP's caption; and (2) all mention of Aerofoam in ¶ II.A.2. of the OIP. In support of the Motion, the Division cites IFG Network Sec., Inc., 83 SEC Docket 1103 (July 13, 2004).

### **TAM's Opposition**

Tam argues that the Motion should be denied until a "further investigation is made and the facts at hand become public." (TAM's Opposition at 3.) It claims that the relationship between TAM and Aerofoam is not known and that Aerofoam might have assumed part of TAM's corporate identity "by changing [TAM's] securities registered name, taking over [TAM's] CIK number and changing the number, linking its ticker symbol to [TAM's] symbol 'TAMR' and using [TAM's] Chief Executive Officer's identity as an officer of Aerofoam." (TAM's Opposition at 3.)

TAM maintains that the Commission should consider that its failure to file required periodic reports was caused by the attack on the World Trade Center that shut down American Park, a restaurant operated by Shellbank Restaurant Corp., a wholly owned subsidiary. (TAM's Opposition at 4, Exhibit 1 at 1.)

---

<sup>2</sup> The CIK is a Commission assigned number for filers.

<sup>3</sup> John Sparrow, who signed on May 25, 2006, as president of the company that Aerofoam acquired, is not known to Golio, TAM's CEO, CFO, and board chair in 2001 and president since 2000. (Frye Declaration ¶ 6, Exhibits 6, 7; TAM's Opposition, Exhibit 1 at 1.)

TAM considers the Motion premature and that granting it may prejudice TAM because the determination is based on incomplete facts. (TAM's Opposition at 4.) If the Motion is granted, TAM requests that I order the Division to make a notation in TAM's Commission file concerning the revocation of registration that TAM has been subject to "potential corporate identity theft or mistaken identity" to protect TAM and its Directors from "any allegations of impropriety associated with apparent corporate malfeasance." (TAM's Opposition at 1, 3-4.)

### **Ruling**

The record is clear that certain factual allegations in the OIP as to TAM are false.<sup>4</sup> TAM admitted that it is not now known as Aerofoam.

Rule 200(d)(2) of the Commission's Rules of Practice authorizes an administrative law judge to amend an OIP to include new matters of fact or law that are within the scope of the original OIP. The Commission has held:

Our general policy with respect to [motions to amend] is liberal. Where the purpose is merely to correct an error in pleading, to conform the pleadings to the proof, or to take into account subsequent developments which should be considered in disposing of the proceeding, amendments should be freely granted, subject only to the consideration that other parties should not be surprised nor should their rights be prejudiced.

Carl L. Shipley, 45 S.E.C. 589, 595-96 (1974). See also IFG Network Securities, Inc., 83 SEC Docket at 1104. See also 17 C.F.R. § 200.30-10.

Here, no one is surprised because this matter was discussed at the prehearing conference on July 17, 2007. Aerofoam is certainly not prejudiced by being dropped as a Respondent, a status it never wanted. (July 17, 2007, Prehearing Conference Tr. at 6.) TAM does not support its claim that granting the Motion may result in prejudice. (TAM's Opposition at 3.)

Accordingly, I GRANT the Motion. I ORDER issuance of the attached Amended OIP. This amended OIP differs from the original OIP issued July 13, 2007, in two ways: "n/k/a AEROFOAM METALS, INC." does not appear in the list of Respondents and it substitutes the following description for TAM at ¶ II.A.2.

TAM Restaurants, Inc. ("TAM Restaurants") (CIK No. 1048796) is a Delaware corporation located in Staten Island, New York with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). TAM

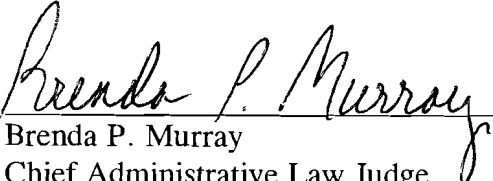
---

<sup>4</sup> The evidence in the record does not show who is at fault for the inaccurate information about TAM in the Pink Sheets, or whether TAM is correct that Aerofoam took over part of TAM's identity and registration right. These issues are not relevant to deciding whether TAM's registration should be revoked pursuant to Section 12(j) of the Exchange Act for failure to make the required periodic filings.

Restaurants 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 June 27, 2001. On May 19, 2003, TAM Restaurants filed for bankruptcy under Chapter 11 in the U.S. Bankruptcy Court for the Southern District of New York. The bankruptcy proceeding was dismissed on October 7, 2004.

(Motion, Exhibit 1.)

The record shows that the allegation in the original OIP and the Amended OIP that TAM has not filed certain required period reports is correct. (July 17, 2007, Prehearing Conference Tr. at 10-13, 16.) Accordingly, I FURTHER ORDER that TAM must show cause within ten days of service of the Amended OIP why the registration of its securities should not be revoked pursuant to Section 12(j) of the Exchange Act. TAM's filing should also include an Answer to the OIP.

  
Brenda P. Murray  
Chief Administrative Law Judge

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

**ADMINISTRATIVE PROCEEDING**

**File No. 3-12658**

**In the Matter of**

**Laminaire Corp.**  
**(n/k/a Cavico Corp.),**  
**TAM Restaurants, Inc., and**  
**Upside Development, Inc.**  
**(n/k/a Amorocorp),**

**Respondents.**

**AMENDED 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").

**II.**

After an investigation, the Division of Enforcement alleges that:

**A. RESPONDENTS**

1. Laminaire Corp. (n/k/a Cavico Corp.) ("CVCP") (CIK No. 934379) is a Delaware corporation located in Rahway, New Jersey with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). CVCP 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, 1999. On May 16, 2000, CVCP filed for bankruptcy under Chapter 11, which was subsequently converted to a Chapter 7 proceeding, in the U. S. Bankruptcy Court for the District of New Jersey. On July 8, 2002, the Chapter 7 trustee reported that the estate had no property available for distribution and asked that he be discharged. The bankruptcy proceeding terminated on January 24, 2007. On April 10, 2004, CVCP changed its name to Agent 155 Media Group, Inc. On May 2, 2006, CVCP again changed its name to Cavico Corp. Neither of these changes were reported to the Commission, but should have been, as required by Commission rule. On May 12, 2006, CVCP implemented a 1 for 300 reverse stock split. As of June 8, 2007, the common stock of CVCP was quoted on the Pink Sheets, had twenty-one

market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3). CVCP's common stock had an average daily trading volume of 151,952 shares during the six months ended January 9, 2007.

2. TAM Restaurants, Inc. ("TAM Restaurants") (CIK No. 1048796) is a Delaware corporation located in Staten Island, New York with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). TAM Restaurants 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 June 27, 2001. On May 19, 2003, TAM Restaurants filed for bankruptcy under Chapter 11 in the U.S. Bankruptcy Court for the Southern District of New York. The bankruptcy proceeding was dismissed on October 7, 2004.

3. Upside Development, Inc. (n/k/a Amorocorp) ("AORO") (CIK No. 1020367) is a Delaware corporation located in West Bend, Wisconsin with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). AORO 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, 2001. In May 2006, AORO changed its name in the Pink Sheets to Amorocorp, but failed to report that change to the Commission, but should have, as required by Commission rule. On May 25, 2006, AORO implemented a 1 for 300 reverse stock split. As of June 8, 2007, the common stock of AORO was quoted on the Pink Sheets, had nine market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3). AORO's common stock had an average daily trading volume of 455 shares during the six months ended January 9, 2007.

#### B. DELINQUENT PERIODIC FILINGS

4. 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). All of the respondents also engaged in reverse stock splits, 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 current address on file with the Commission as required by Commission rules, did not receive such letters.

5. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers with classes 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 (Forms 10-K or 10-KSB), and Rule 13a-13 requires issuers to file quarterly reports (Forms 10-Q or 10-QSB).

6. As a result of their failure to file required periodic filings, 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 to institute public administrative proceedings to determine:

A. Whether the allegations 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 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].

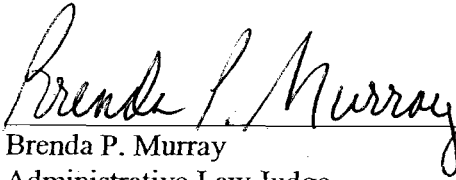
IT IS FURTHER ORDERED that Respondents shall file Answers to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220 of the Commission's Rules of Practice [17 C.F.R. § 201.220].

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 them 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, by certified or express mail, or by any other means permitted by the Commission's Rules of Practice.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision not 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.

  
Brenda P. Murray  
Administrative Law Judge

Attachment



Appendix 1

Chart of Delinquent Filings

*In the Matter of Laminaire Corp. (n/k/a Cavico Corp.), et al.*

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Laminaire Corp.</b> <i>(n/k/a Cavico Corp.)</i>	10-KSB	12/31/99	03/30/00	Not filed	88
	10-QSB	03/31/00	05/15/00	Not filed	86
	10-QSB	06/30/00	08/14/00	Not filed	83
	10-QSB	09/30/00	11/14/00	Not filed	80
	10-KSB	12/31/00	04/02/01	Not filed	75
	10-QSB	03/31/01	05/15/01	Not filed	74
	10-QSB	06/30/01	08/14/01	Not filed	71
	10-QSB	09/30/01	11/14/01	Not filed	68
	10-KSB	12/31/01	04/01/02	Not filed	63
	10-QSB	03/31/02	05/15/02	Not filed	62
	10-QSB	06/30/02	08/14/02	Not filed	59
	10-QSB	09/30/02	11/14/02	Not filed	56
	10-KSB	12/31/02	03/31/03	Not filed	52
	10-QSB	03/31/03	05/15/03	Not filed	50
	10-QSB	06/30/03	08/14/03	Not filed	47
	10-QSB	09/30/03	11/14/03	Not filed	44
	10-KSB	12/31/03	03/30/04	Not filed	40
	10-QSB	03/31/04	05/17/04	Not filed	38
	10-QSB	06/30/04	08/16/04	Not filed	35
	10-QSB	09/30/04	11/15/04	Not filed	32
	10-KSB	12/31/04	03/31/05	Not filed	28
	10-QSB	03/31/05	05/16/05	Not filed	26
	10-QSB	06/30/05	08/15/05	Not filed	23
	10-QSB	09/30/05	11/14/05	Not filed	20
	10-KSB	12/31/05	03/31/06	Not filed	16
	10-QSB	03/31/06	05/15/06	Not filed	14
	10-QSB	06/30/06	08/14/06	Not filed	11
	10-QSB	09/30/06	11/14/06	Not filed	8
	10-KSB	12/31/06	04/02/07	Not filed	3
	10-QSB	03/31/07	05/15/07	Not filed	2
<b>Total Filings Delinquent</b>					<b>30</b>

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>TAM Restaruants, Inc.</b>					
	10-KSB	09/26/01	12/25/01	Not filed	67
	10-QSB	12/26/01	02/11/02	Not filed	65
	10-QSB	03/27/02	05/13/02	Not filed	62
	10-QSB	06/26/02	08/12/02	Not filed	59
	10-KSB	09/25/02	12/24/02	Not filed	55
	10-QSB	12/25/02	02/10/03	Not filed	53
	10-QSB	03/26/03	05/12/03	Not filed	50
	10-QSB	06/25/03	08/11/03	Not filed	47
	10-KSB	09/24/03	12/23/03	Not filed	43
	10-QSB	12/31/03	02/17/04	Not filed	41
	10-QSB	03/31/04	05/17/04	Not filed	38
	10-QSB	06/30/04	08/16/04	Not filed	35
	10-KSB	09/29/04	12/28/04	Not filed	31
	10-QSB	12/29/04	02/14/05	Not filed	29
	10-QSB	03/30/05	05/16/05	Not filed	26
	10-QSB	06/29/05	08/15/05	Not filed	23
	10-KSB	09/28/05	12/27/05	Not filed	19
	10-QSB	12/28/05	02/13/06	Not filed	17
	10-QSB	03/29/06	05/15/06	Not filed	14
	10-QSB	06/28/06	08/14/06	Not filed	11
	10-KSB	09/27/06	12/26/06	Not filed	7
	10-QSB	12/27/06	02/12/07	Not filed	5
	10-QSB	03/28/07	05/14/07	Not filed	2

Total Filings Delinquent 23

**Upside Development, Inc.**  
(n/k/a Amorocorp)

10-KSB	12/31/01	04/01/02	Not filed	63
10-QSB	03/31/02	05/15/02	Not filed	62
10-QSB	06/30/02	08/14/02	Not filed	59
10-QSB	09/30/02	11/14/02	Not filed	56
10-KSB	12/31/02	03/31/03	Not filed	52
10-QSB	03/31/03	05/15/03	Not filed	50
10-QSB	06/30/03	08/14/03	Not filed	47
10-QSB	09/30/03	11/14/03	Not filed	44
10-KSB	12/31/03	03/30/04	Not filed	40

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Upside Development, Inc.</b> <b>(n/k/a Amorocorp)</b> <b>(continued)</b>	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	38
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	35
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	32
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	28
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	26
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	23
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	20
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	16
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	14
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	11
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	8
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	3
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	2
	<b>Total Filings Delinquent</b>		<b>22</b>		