

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 64171 / April 4, 2011

ADMINISTRATIVE PROCEEDING
File No. 3-14316

In the Matter of

**Circuit Systems, Inc.,
Global Energy Group, Inc.,
Integrated Medical Resources, Inc.,
iNTELEFILM Corp., and
Lot\$off 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 Circuit Systems, Inc., Global Energy Group, Inc., Integrated Medical Resources, Inc., iNTELEFILM Corp., and Lot\$off Corp.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. Circuit Systems, Inc. (“CSYI”)¹ (CIK No. 773657) is a bankrupt Illinois corporation located in Elk Grove Village, Illinois with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). CSYI 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 January 31, 2000, which reported a net loss of \$3,084,330 for the prior nine months. On September 5, 2000, CSYI filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Northern District of Illinois, which was terminated on December 22, 2006. As of March 30, 2011, the common stock of CSYI was quoted on OTC Link (formerly "Pink Sheets")

¹The short form of each issuer’s name is also its stock symbol.

operated by OTC Markets Group Inc. ("OTC Link"), had three market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).

2. Global Energy Group, Inc. ("GENG") (CIK No. 1099358) is a delinquent Delaware corporation located in Plano, Texas with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). GENG 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, 2006, which reported a net loss of \$12,760,710 for the prior nine months. As of March 30, 2011, the common stock of GENG was quoted on OTC Link, had seven market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).

3. Integrated Medical Resources, Inc. ("IMRIQ") (CIK No. 918591) is a forfeited Kansas corporation located in Lenexa, Kansas with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). IMRIQ 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 \$10,304,403 for the prior nine months. On November 12, 1998, IMRIQ filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Kansas, which was converted to a Chapter 7 proceeding on December 1, 1998, and was terminated on May 8, 2007. As of March 30, 2011, the common stock of IMRIQ was quoted on OTC Link, had three market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).

4. iNTELEFILM Corp. ("FILM") (CIK No. 882160) is a Minnesota corporation located in Wayzata, Minnesota with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). FILM 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, 2002, which reported a net loss of \$787,271 for the prior three months. On August 5, 2002, FILM filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Minnesota, which was terminated on May 13, 2004. As of March 30, 2011, the common stock of FILM was quoted on OTC Link, had five market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).

5. Lot\$off Corp. ("LOTS") (CIK No. 735584) is a void Delaware corporation located in San Antonio, Texas with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). LOTS 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 October 30, 1998, which reported a net loss of \$6,285,163 for the prior thirty-nine weeks. On December 28, 1999, LOTS filed a Chapter 7 petition in the U.S. Bankruptcy Court for the Western District of Texas, which was terminated on July 16, 2007. As of March 30, 2011, the common stock of LOTS was quoted on OTC Link, had two market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).

B. DELINQUENT PERIODIC FILINGS

6. As discussed in more detail above, all of the Respondents are delinquent in their periodic filings with the Commission, 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 hereof 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 registered pursuant to Section 12 of the Exchange Act of the Respondents identified in Section II hereof, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate names of any Respondents.

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, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate names of any 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 permitted by the Commission Rules of Practice.

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

Service List

Rule 141 of the Commission's Rules of Practice provides that the Secretary, or another duly authorized officer of the Commission, shall serve a copy of the Order Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act of 1934 ("Order"), on the Respondents and their legal agents.

The attached Order has been sent to the following parties and other persons entitled to notice:

The Honorable Brenda P. Murray
Chief Administrative Law Judge
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-2557

David S. Frye, Esq.
Neil J. Welch, Jr., Esq.
Division of Enforcement
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-6010

By Express Mail:
Circuit Systems, Inc.
2350 E. Lunt Avenue
Elk Grove Village, IL 60007

Circuit Systems, Inc.
c/o Mr. Thomas W. Rieck
Registered Agent
55 W. Monroe Street
Chicago, IL 60603

By Express Mail:
Global Energy Group, Inc.
2964 Columbia Street, Suite 43299
Torrance, CA 90503

Global Energy Group, Inc.
c/o Capitol Services, Inc.
Registered Agent
615 S. DuPont Highway
Dover, DE 19901

By Express Mail:
Integrated Medical Resources, Inc.

11320 W. 79th Street
Lenexa, KS 66214

Integrated Medical Resources, Inc.
c/o Mr. Troy A. Burns
Resident Agent
8326 Melrose Drive
Lenexa, KS 66214

By Express Mail:
iNTELEFILM Corp.
604-221 Twelve Oaks Center
15500 Wayzata Boulevard
Wayzata, MN 55391

iNTELEFILM Corp.
3500 Vicksburg Lane, Suite 405
Plymouth, MN 55447

By Express Mail:
Lot\$off Corp.
1201 Austin Highway, Suite 116
San Antonio, TX 78209-4859

Lot\$off Corp.
c/o The Corporation Trust Co.
Registered Agent
1209 Orange Street
Wilmington, DE 19801

[The Division of Enforcement will also have a process server attempt personal service on all respondents.]