

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 64799 / July 1, 2011

Admin. Proc. No. 3-14365

<p>In the Matter of</p> <p>COMEDCO, INC., <i>et al.</i></p> <p>CONSOLIDATED RESOURCES GROUP, INC.,</p> <p>Respondent</p>
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ORDER DISMISSING  
PROCEEDING AGAINST  
CONSOLIDATED  
RESOURCES GROUP, INC.

On May 3, 2011, we issued an Order Instituting Proceedings ("OIP") against Consolidated Resources Group, Inc. ("Consolidated") and five other issuers under Section 12(j) of the Securities Exchange Act of 1934.<sup>1</sup> The OIP alleged that Consolidated had "a class of securities registered with the Commission pursuant to Exchange Act Section 12(g)" and that Consolidated was "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 February 28, 2002 . . . ."

On May 12, 2011, the Division of Enforcement (the "Division") moved to dismiss Consolidated from the proceeding. The Division states that Consolidated was previously the subject of a proceeding under Section 12(j).<sup>2</sup> That proceeding revoked the registration of Consolidated's securities. The Division further reports that Consolidated has not sought a new Section 12 registration since that date. The Division accordingly asks that the Commission

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<sup>1</sup> 15 U.S.C. § 78l(j).

<sup>2</sup> *Consolidated Resources Group, Inc.*, Securities Exchange Act Rel. No. 60677 (Sept. 16, 2009), 96 SEC Docket 20533.

dismiss the proceeding "because [Consolidated] has no Section 12 securities registered to be suspended or revoked, so this proceeding is moot as to this Respondent and should be dismissed."

Under these circumstances, we find it appropriate to grant the Division's motion and dismiss Consolidated from the proceeding.<sup>3</sup>

Accordingly, it is ORDERED that the proceeding with respect to Consolidated Resources Group, Inc. be, and it hereby is, dismissed.

By the Commission.

Elizabeth M. Murphy  
Secretary

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<sup>3</sup> See *BCI Telecom Holding, Inc.*, Exchange Act Rel. No. 62649 (Aug. 4, 2010), 99 SEC Docket 31002, 31003 (dismissing Section 12(j) proceeding where respondent no longer had a class of securities registered under Section 12 of the Exchange Act); *TelcoBlue, Inc.*, Exchange Act Rel. No. 58061 (June 30, 2008), 93 SEC Docket 7335, 7335 (same).