

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 61420 / January 26, 2010**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-13762**

**In the Matter of**

**PCC Group, Inc.,**  
**Play Co. Toys & Entertainment Corp.,**  
**Point West Capital Corp.,**  
**Power Spectra, Inc.,**  
**Preference Technologies, Inc.,**  
**Preferred Financial Resources, Inc.**  
**(n/k/a Copper Financial Resources, Inc.),**  
**Pro-Market Global plc,**  
**Progenitor, Inc.,**  
**PSA, Inc.**  
**(n/k/a Shearson American REIT, Inc.), and**  
**Purchasesoft, Inc.,**

**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 PCC Group, Inc., Play Co. Toys & Entertainment Corp., Point West Capital Corp., Power Spectra, Inc., Preference Technologies, Inc., Preferred Financial Resources, Inc. (n/k/a Copper Financial Resources, Inc.), Pro-Market Global plc, Progenitor, Inc., PSA, Inc. (n/k/a Shearson American REIT, Inc.), and Purchasesoft, Inc.

## II.

After an investigation, the Division of Enforcement alleges that:

### A. RESPONDENTS

1. PCC Group, Inc. (CIK No. 756972) is a suspended California corporation located in Pomona, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). PCC Group 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 June 30, 2000, which reported a net loss of over \$1.13 million for the prior nine months.

2. Play Co. Toys & Entertainment Corp. (CIK No. 927643) is a void Delaware corporation located in San Marcos, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Play Co. Toys 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 December 31, 2000, which reported a net loss of over \$7.6 million for the prior nine months. As of January 21, 2010, the company's stock (symbol "PLCO") was traded on the over-the-counter markets.

3. Point West Capital Corp. (CIK No. 1002813) is a void Delaware corporation located in San Francisco, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Point West 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, 2002. On September 24, 2004, the company filed a Chapter 7 petition in the U.S. Bankruptcy Court for the Northern District of California, which was still pending as of January 22, 2010. As of January 21, 2010, the company's stock (symbol "PWCCQ") was quoted on Pink Sheets operated by Pink OTC Markets, Inc. and had one market maker.

4. Power Spectra, Inc. (CIK No. 777527) is a suspended California corporation located in Sunnyvale, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Power Spectra 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 September 30, 1998, which reported a net loss of over \$1.6 million for the prior nine months. As of January 21, 2010, the company's stock (symbol "PWSP") was traded on the over-the-counter markets.

5. Preference Technologies, Inc. (CIK No. 1083846) is a permanently revoked Nevada corporation located in Las Vegas, Nevada with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Preference 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 September 30, 2000, which reported a net loss of over \$22.8 million for the prior three months. As of January 21, 2010, the company's stock (symbol "PFER") was traded on the over-the-counter markets.

6. Preferred Financial Resources, Inc. (n/k/a Copper Financial Resources, Inc.) (CIK No. 24581) is a Colorado corporation located in Las Vegas, Nevada with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Preferred 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 January 31, 2004, which reported a net loss of \$3,533 for the prior three months.

7. Pro-Market Global plc (CIK No. 1133384) is a dissolved England and Wales corporation located in London, England with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Pro-Market is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 20-F for the period ended December 31, 2001, which reported a net loss of \$5.3 million for the prior twelve months.

8. Progenitor, Inc. (CIK No. 936537) is a dissolved Delaware corporation located in Menlo Park, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Progenitor 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 June 30, 1998, which reported a net loss of over \$10.5 million for the prior nine months.

9. PSA, Inc. (n/k/a Shearson American REIT, Inc.) (CIK No. 1065001) is a Nevada corporation located in Los Angeles, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). PSA 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. As of January 21, 2010, the company's stock (symbol "PSAZ") was traded on the over-the-counter markets.

10. PurchaseSoft, Inc. (CIK No. 727063) is a void Delaware corporation located in Irvine, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). PurchaseSoft 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 February 28, 2007, which reported a net loss of \$50,076 for the prior six months. The company also failed to make periodic filings between the periods ended February 28, 2005 and May 31, 2006. As of January 21, 2010, the company's stock (symbol "PSFX") was traded on the over-the-counter markets.

## B. DELINQUENT PERIODIC FILINGS

11. 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), 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.

12. 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 domestic issuers to file quarterly reports. Rule 13a-16 requires foreign private issuers to furnish quarterly and other reports to the Commission under cover of Form 6-K if they make or are required to make the information public under the laws of the jurisdiction of their domicile or in which they are incorporated or organized; if they file or are required to file information with a stock exchange on which their securities are traded and the information was made public by the exchange; or if they distribute or are required to distribute information to their security holders.

13. As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 or 13a-16 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 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, 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 of verifiable delivery.

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

Attachment

**Appendix 1**

**Chart of Delinquent Filings  
In the Matter of PCC Group, Inc., et al.**

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b><i>PCC Group, Inc.</i></b>	<i>10-K</i>	09/30/00	12/29/00	Not filed	109
	<i>10-Q</i>	12/31/00	02/14/01	Not filed	107
	<i>10-Q</i>	03/31/01	05/15/01	Not filed	104
	<i>10-Q</i>	06/30/01	08/14/01	Not filed	101
	<i>10-K</i>	09/30/01	12/31/01	Not filed	97
	<i>10-Q</i>	12/31/01	02/14/02	Not filed	95
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	92
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	89
	<i>10-K</i>	09/30/02	12/30/02	Not filed	85
	<i>10-Q</i>	12/31/02	02/14/03	Not filed	83
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	80
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	77
	<i>10-K</i>	09/30/03	12/29/03	Not filed	73
	<i>10-Q</i>	12/31/03	02/17/04	Not filed	71
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	68
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	65
	<i>10-K</i>	09/30/04	12/29/04	Not filed	61
	<i>10-Q</i>	12/31/04	02/14/05	Not filed	59
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	56
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	53
	<i>10-K</i>	09/30/05	12/29/05	Not filed	49
	<i>10-Q</i>	12/31/05	02/14/06	Not filed	47
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	44
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	41
	<i>10-K</i>	09/30/06	12/29/06	Not filed	37
	<i>10-Q</i>	12/31/06	02/14/07	Not filed	35
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	32
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	29
	<i>10-K</i>	09/30/00	12/29/00	Not filed	109
	<i>10-K</i>	09/30/07	12/31/07	Not filed	25
	<i>10-Q</i>	12/31/07	02/14/08	Not filed	23
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	20
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	17
<i>10-K</i>	09/30/08	12/29/08	Not filed	13	
<i>10-Q</i>	12/31/08	02/17/09	Not filed	11	

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>PCC Group, Inc.</b> (continued)	<i>10-Q</i>	03/31/09	05/15/09	Not filed	8
	<i>10-Q</i>	06/30/09	08/14/09	Not filed	5
	<i>10-K</i>	09/30/09	12/29/09	Not filed	1

Total Filings Delinquent **38**

***Play Co. Toys & Entertainment Corp.***

<i>10-K</i>	03/31/01	06/29/01	Not filed	103
<i>10-Q</i>	06/30/01	08/14/01	Not filed	101
<i>10-Q</i>	09/30/01	11/14/01	Not filed	98
<i>10-Q</i>	12/31/01	02/14/02	Not filed	95
<i>10-K</i>	03/31/02	07/01/02	Not filed	90
<i>10-Q</i>	06/30/02	08/14/02	Not filed	89
<i>10-Q</i>	09/30/02	11/14/02	Not filed	86
<i>10-Q</i>	12/31/02	02/14/03	Not filed	83
<i>10-K</i>	03/31/03	06/30/03	Not filed	79
<i>10-Q</i>	06/30/03	08/14/03	Not filed	77
<i>10-Q</i>	09/30/03	11/14/03	Not filed	74
<i>10-Q</i>	12/31/03	02/17/04	Not filed	71
<i>10-K</i>	03/31/04	06/29/04	Not filed	67
<i>10-Q</i>	06/30/04	08/16/04	Not filed	65
<i>10-Q</i>	09/30/04	11/15/04	Not filed	62
<i>10-Q</i>	12/31/04	02/14/05	Not filed	59
<i>10-K</i>	03/31/05	06/29/05	Not filed	55
<i>10-Q</i>	06/30/05	08/15/05	Not filed	53
<i>10-Q</i>	09/30/05	11/14/05	Not filed	50
<i>10-Q</i>	12/31/05	02/14/06	Not filed	47
<i>10-K</i>	03/31/06	06/29/06	Not filed	43
<i>10-Q</i>	06/30/06	08/14/06	Not filed	41
<i>10-Q</i>	09/30/06	11/14/06	Not filed	38
<i>10-Q</i>	12/31/06	02/14/07	Not filed	35
<i>10-K</i>	03/31/07	06/29/07	Not filed	31
<i>10-Q</i>	06/30/07	08/14/07	Not filed	29
<i>10-Q</i>	09/30/07	11/14/07	Not filed	26
<i>10-Q</i>	12/31/07	02/14/08	Not filed	23
<i>10-K</i>	03/31/08	06/30/08	Not filed	19
<i>10-Q</i>	06/30/08	08/14/08	Not filed	17
<i>10-Q</i>	09/30/08	11/14/08	Not filed	14

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Play Co. Toys &amp; Entertainment Corp.</b> (continued)	<i>10-Q</i>	12/31/08	02/17/09	Not filed	11
	<i>10-K</i>	03/31/09	06/30/09	Not filed	7
	<i>10-Q</i>	06/30/09	08/14/09	Not filed	5
	<i>10-Q</i>	09/30/09	11/16/09	Not filed	2

Total Filings Delinquent **35**

**Point West Capital Corp.**

<i>10-KSB</i>	12/31/02	03/31/03	Not filed	82
<i>10-QSB</i>	03/31/03	05/15/03	Not filed	80
<i>10-QSB</i>	06/30/03	08/14/03	Not filed	77
<i>10-QSB</i>	09/30/03	11/14/03	Not filed	74
<i>10-KSB</i>	12/31/03	03/30/04	Not filed	70
<i>10-QSB</i>	03/31/04	05/17/04	Not filed	68
<i>10-QSB</i>	06/30/04	08/16/04	Not filed	65
<i>10-QSB</i>	09/30/04	11/15/04	Not filed	62
<i>10-KSB</i>	12/31/04	03/31/05	Not filed	58
<i>10-QSB</i>	03/31/05	05/16/05	Not filed	56
<i>10-QSB</i>	06/30/05	08/15/05	Not filed	53
<i>10-QSB</i>	09/30/05	11/14/05	Not filed	50
<i>10-KSB</i>	12/31/05	03/31/06	Not filed	46
<i>10-QSB</i>	03/31/06	05/15/06	Not filed	44
<i>10-QSB</i>	06/30/06	08/14/06	Not filed	41
<i>10-QSB</i>	09/30/06	11/14/06	Not filed	38
<i>10-KSB</i>	12/31/06	04/02/07	Not filed	33
<i>10-QSB</i>	03/31/07	05/15/07	Not filed	32
<i>10-QSB</i>	06/30/07	08/14/07	Not filed	29
<i>10-QSB</i>	09/30/07	11/14/07	Not filed	26
<i>10-KSB</i>	12/31/07	03/31/08	Not filed	22
<i>10-Q*</i>	03/31/08	05/15/08	Not filed	20
<i>10-Q*</i>	06/30/08	08/14/08	Not filed	17
<i>10-Q*</i>	09/30/08	11/14/08	Not filed	14
<i>10-K*</i>	12/31/08	04/01/09	Not filed	9
<i>10-Q*</i>	03/31/09	05/15/09	Not filed	8
<i>10-Q*</i>	06/30/09	08/14/09	Not filed	5
<i>10-Q*</i>	09/30/09	11/16/09	Not filed	2

Total Filings Delinquent **27**



Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Power Spectra, Inc.</b>	<i>10-K</i>	12/31/98	03/31/99	Not filed	130
	<i>10-Q</i>	03/31/99	05/17/99	Not filed	128
	<i>10-Q</i>	06/30/99	08/16/99	Not filed	125
	<i>10-Q</i>	09/30/99	11/15/99	Not filed	122
	<i>10-K</i>	12/31/99	03/30/00	Not filed	118
	<i>10-Q</i>	03/31/00	05/15/00	Not filed	116
	<i>10-Q</i>	06/30/00	08/14/00	Not filed	113
	<i>10-Q</i>	09/30/00	11/14/00	Not filed	110
	<i>10-K</i>	12/31/00	04/02/01	Not filed	105
	<i>10-Q</i>	03/31/01	05/15/01	Not filed	104
	<i>10-Q</i>	06/30/01	08/14/01	Not filed	101
	<i>10-Q</i>	09/30/01	11/14/01	Not filed	98
	<i>10-K</i>	12/31/01	04/01/02	Not filed	93
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	92
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	89
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	86
	<i>10-K</i>	12/31/02	03/31/03	Not filed	82
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	80
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	77
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	74
	<i>10-K</i>	12/31/03	03/30/04	Not filed	70
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	68
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	65
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	62
	<i>10-K</i>	12/31/04	03/31/05	Not filed	58
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	56
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	53
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	50
	<i>10-K</i>	12/31/05	03/31/06	Not filed	46
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	44
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	41
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	38
	<i>10-K</i>	12/31/06	04/02/07	Not filed	33
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	32
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	29
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	26
	<i>10-K</i>	12/31/07	03/31/08	Not filed	22
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	20
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	17
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	14

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Power Spectra, Inc.</b> (continued)	<i>10-K</i>	12/31/08	04/01/09	Not filed	9
	<i>10-Q</i>	03/31/09	05/15/09	Not filed	8
	<i>10-Q</i>	06/30/09	08/14/09	Not filed	5
	<i>10-Q</i>	09/30/09	11/16/09	Not filed	2
Total Filings Delinquent				<b>44</b>	
<b>Preference Technologies, Inc.</b>	<i>10-K</i>	12/31/00	04/02/01	Not filed	105
	<i>10-Q</i>	03/31/01	05/15/01	Not filed	104
	<i>10-Q</i>	06/30/01	08/14/01	Not filed	101
	<i>10-Q</i>	09/30/01	11/14/01	Not filed	98
	<i>10-K</i>	12/31/01	04/01/02	Not filed	93
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	92
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	89
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	86
	<i>10-K</i>	12/31/02	03/31/03	Not filed	82
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	80
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	77
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	74
	<i>10-K</i>	12/31/03	03/30/04	Not filed	70
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	68
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	65
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	62
	<i>10-K</i>	12/31/04	03/31/05	Not filed	58
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	56
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	53
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	50
	<i>10-K</i>	12/31/05	03/31/06	Not filed	46
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	44
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	41
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	38
	<i>10-K</i>	12/31/06	04/02/07	Not filed	33
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	32
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	29
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	26
<i>10-K</i>	12/31/07	03/31/08	Not filed	22	
<i>10-Q</i>	03/31/08	05/15/08	Not filed	20	
<i>10-Q</i>	06/30/08	08/14/08	Not filed	17	
<i>10-Q</i>	09/30/08	11/14/08	Not filed	14	

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Preference Technologies, Inc.</b> (continued)	<i>10-K</i>	12/31/08	04/01/09	Not filed	9
	<i>10-Q</i>	03/31/09	05/15/09	Not filed	8
	<i>10-Q</i>	06/30/09	08/14/09	Not filed	5
	<i>10-Q</i>	09/30/09	11/16/09	Not filed	2
Total Filings Delinquent				<b>36</b>	
<b>Preferred Financial Resources, Inc.</b> (n/k/a Copper Financial Resources, Inc.)	<i>10-KSB</i>	04/30/04	07/29/04	Not filed	66
	<i>10-QSB</i>	07/31/04	09/14/04	Not filed	64
	<i>10-QSB</i>	10/31/04	12/15/04	Not filed	61
	<i>10-QSB</i>	01/31/05	03/17/05	Not filed	58
	<i>10-KSB</i>	04/30/05	07/29/05	Not filed	54
	<i>10-QSB</i>	07/31/05	09/14/05	Not filed	52
	<i>10-QSB</i>	10/31/05	12/15/05	Not filed	49
	<i>10-QSB</i>	01/31/06	03/17/06	Not filed	46
	<i>10-KSB</i>	04/30/06	07/31/06	Not filed	42
	<i>10-QSB</i>	07/31/06	09/14/06	Not filed	40
	<i>10-QSB</i>	10/31/06	12/15/06	Not filed	37
	<i>10-QSB</i>	01/31/07	03/19/07	Not filed	34
	<i>10-KSB</i>	04/30/07	07/30/07	Not filed	30
	<i>10-QSB</i>	07/31/07	09/14/07	Not filed	28
	<i>10-QSB</i>	10/31/07	12/17/07	Not filed	25
	<i>10-QSB</i>	01/31/08	03/17/08	Not filed	22
	<i>10-KSB</i>	04/30/08	07/29/08	Not filed	18
	<i>10-Q*</i>	07/31/08	09/15/08	Not filed	16
	<i>10-Q*</i>	10/31/08	12/15/08	Not filed	13
	<i>10-Q*</i>	01/31/09	03/18/09	Not filed	10
<i>10-K*</i>	04/30/09	07/29/09	Not filed	6	
<i>10-Q*</i>	07/31/09	09/15/09	Not filed	4	
<i>10-Q*</i>	10/31/09	12/15/09	Not filed	1	
Total Filings Delinquent				<b>23</b>	

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b><i>Pro-Market Global plc</i></b>					
	<i>20-F</i>	12/31/02	06/30/03	Not filed	79
	<i>20-F</i>	12/31/03	06/30/04	Not filed	67
	<i>20-F</i>	12/31/04	06/30/05	Not filed	55
	<i>20-F</i>	12/31/05	06/30/06	Not filed	43
	<i>20-F</i>	12/31/06	07/02/07	Not filed	30
	<i>20-F</i>	12/31/07	06/30/08	Not filed	19
	<i>20-F</i>	12/31/08	06/30/09	Not filed	7
Total Filings Delinquent					<b>7</b>
<b><i>Progenitor, Inc.</i></b>					
	<i>10-K</i>	09/30/98	12/29/98	Not filed	133
	<i>10-Q</i>	12/31/98	02/16/99	Not filed	131
	<i>10-Q</i>	03/31/99	05/17/99	Not filed	128
	<i>10-Q</i>	06/30/99	08/16/99	Not filed	125
	<i>10-K</i>	09/30/99	12/29/99	Not filed	121
	<i>10-Q</i>	12/31/99	02/14/00	Not filed	119
	<i>10-Q</i>	03/31/00	05/15/00	Not filed	116
	<i>10-Q</i>	06/30/00	08/14/00	Not filed	113
	<i>10-K</i>	09/30/00	12/29/00	Not filed	109
	<i>10-Q</i>	12/31/00	02/14/01	Not filed	107
	<i>10-Q</i>	03/31/01	05/15/01	Not filed	104
	<i>10-Q</i>	06/30/01	08/14/01	Not filed	101
	<i>10-K</i>	09/30/01	12/31/01	Not filed	97
	<i>10-Q</i>	12/31/01	02/14/02	Not filed	95
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	92
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	89
	<i>10-K</i>	09/30/02	12/30/02	Not filed	85
	<i>10-Q</i>	12/31/02	02/14/03	Not filed	83
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	80
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	77
	<i>10-K</i>	09/30/03	12/29/03	Not filed	73
	<i>10-Q</i>	12/31/03	02/17/04	Not filed	71
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	68
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	65
	<i>10-K</i>	09/30/04	12/29/04	Not filed	61
	<i>10-Q</i>	12/31/04	02/14/05	Not filed	59
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	56
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	53

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Progenitor, Inc.</b> (continued)	<i>10-K</i>	09/30/05	12/29/05	Not filed	49
	<i>10-Q</i>	12/31/05	02/14/06	Not filed	47
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	44
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	41
	<i>10-K</i>	09/30/06	12/29/06	Not filed	37
	<i>10-Q</i>	12/31/06	02/14/07	Not filed	35
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	32
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	29
	<i>10-K</i>	09/30/07	12/31/07	Not filed	25
	<i>10-Q</i>	12/31/07	02/14/08	Not filed	23
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	20
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	17
	<i>10-K</i>	09/30/08	12/29/08	Not filed	13
	<i>10-Q</i>	12/31/08	02/17/09	Not filed	11
	<i>10-Q</i>	03/31/09	05/15/09	Not filed	8
	<i>10-Q</i>	06/30/09	08/14/09	Not filed	5
	<i>10-Q</i>	09/30/09	11/16/09	Not filed	2

Total Filings Delinquent **44**

**PSA, Inc.**  
(n/k/a Shearson American REIT, Inc.)

<i>10-KSB</i>	12/31/01	04/01/02	Not filed	93
<i>10-QSB</i>	03/31/02	05/15/02	Not filed	92
<i>10-QSB</i>	06/30/02	08/14/02	Not filed	89
<i>10-QSB</i>	09/30/02	11/14/02	Not filed	86
<i>10-KSB</i>	12/31/02	03/31/03	Not filed	82
<i>10-QSB</i>	03/31/03	05/15/03	Not filed	80
<i>10-QSB</i>	06/30/03	08/14/03	Not filed	77
<i>10-QSB</i>	09/30/03	11/14/03	Not filed	74
<i>10-KSB</i>	12/31/03	03/30/04	Not filed	70
<i>10-QSB</i>	03/31/04	05/17/04	Not filed	68
<i>10-QSB</i>	06/30/04	08/16/04	Not filed	65
<i>10-QSB</i>	09/30/04	11/15/04	Not filed	62
<i>10-KSB</i>	12/31/04	03/31/05	Not filed	58
<i>10-QSB</i>	03/31/05	05/16/05	Not filed	56
<i>10-QSB</i>	06/30/05	08/15/05	Not filed	53
<i>10-QSB</i>	09/30/05	11/14/05	Not filed	50
<i>10-KSB</i>	12/31/05	03/31/06	Not filed	46
<i>10-QSB</i>	03/31/06	05/15/06	Not filed	44

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>PSA, Inc.</b> <b>(n/k/a Shearson American REIT, Inc.)</b> <b>(continued)</b>	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	41
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	38
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	33
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	32
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	29
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	26
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	22
	<i>10-Q*</i>	03/31/08	05/15/08	Not filed	20
	<i>10-Q*</i>	06/30/08	08/14/08	Not filed	17
	<i>10-Q*</i>	09/30/08	11/14/08	Not filed	14
	<i>10-K*</i>	12/31/08	04/01/09	Not filed	9
	<i>10-Q*</i>	03/31/09	05/15/09	Not filed	8
	<i>10-Q*</i>	06/30/09	08/14/09	Not filed	5
	<i>10-Q*</i>	09/30/09	11/16/09	Not filed	2
	<b>Total Filings Delinquent</b>				

***Purchasesoft, Inc.***

<i>10-QSB</i>	02/28/05	04/14/05	Not filed	57
<i>10-KSB</i>	05/31/05	08/29/05	Not filed	53
<i>10-QSB</i>	08/31/05	10/17/05	Not filed	51
<i>10-QSB</i>	11/30/05	01/17/06	Not filed	48
<i>10-QSB</i>	02/28/06	04/14/06	Not filed	45
<i>10-KSB</i>	05/31/06	08/29/06	Not filed	41
<i>10-KSB</i>	05/31/07	08/29/07	Not filed	29
<i>10-QSB</i>	08/31/07	10/15/07	Not filed	27
<i>10-QSB</i>	11/30/07	01/14/08	Not filed	24
<i>10-QSB</i>	02/29/08	04/14/08	Not filed	21
<i>10-KSB</i>	05/31/08	08/29/08	Not filed	17
<i>10-Q*</i>	08/31/08	10/15/08	Not filed	15
<i>10-Q*</i>	11/30/08	01/14/09	Not filed	12

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Purchasesoft, Inc.</b> <i>(continued)</i>	<i>10-Q*</i>	02/28/09	04/14/09	Not filed	9
	<i>10-K*</i>	05/31/09	08/31/09	Not filed	5
	<i>10-Q*</i>	08/31/09	10/15/09	Not filed	3
	<i>10-Q*</i>	11/30/09	01/14/10	Not filed	1
<b>Total Filings Delinquent</b>					<b>17</b>

\* Regulation S-B and its accompanying forms, including Forms 10-QSB and 10-KSB, have been removed from the federal securities laws. See Release No. 34-56994 (Dec. 19, 2007). The removal took effect over a transition period that concluded on March 15, 2009. All reporting companies that previously filed their periodic reports on Forms 10-QSB and 10-KSB are now required to use Forms 10-Q and 10-K instead. Forms 10-QSB and 10-KSB will no longer be available, though issuers that meet the definition of a "smaller reporting company" (generally, a company that has less than \$75 million in public equity float as of the end of its most recently completed second fiscal quarter) have the option of using new, scaled disclosure requirements that Regulation S-K now includes.