# UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 61940 / April 20, 2010

# ADMINISTRATIVE PROCEEDING File No. 3-13864

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In the Matter of

: ORDER INSTITUTING V-GPO, Inc., : ADMINISTRATIVE

Vertigo Theme Parks, Inc.,

(f/k/a Snap2 Corp.),

Videolan Technologies, Inc., and

: PROCEEDINGS AND NOTICE

OF HEARING PURSUANT TO

SECTION 12(j) OF THE

VoiceNet, Inc., : SECURITIES EXCHANGE ACT

: OF 1934

Respondents. :

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 V-GPO, Inc., Vertigo Theme Parks, Inc. (f/k/a Snap2 Corp.), Videolan Technologies, Inc., and VoiceNet, Inc.

II.

After an investigation, the Division of Enforcement alleges that:

#### A. RESPONDENTS

- 1. V-GPO, Inc. (CIK No. 831297) is a dissolved Florida corporation located in Sarasota, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). V-GPO 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 over \$1.8 million for the prior nine months. As of April 14, 2010, the company's stock (symbol "VGPO") was quoted on the Pink Sheets operated by Pink OTC Markets, Inc. ("Pink Sheets"), had six market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).
- 2. Vertigo Theme Parks, Inc. (f/k/a Snap2 Corp.) (CIK No. 1079287) is a Nevada corporation located in Boca Raton, Florida with a class of securities registered with the

Commission pursuant to Exchange Act Section 12(g). Vertigo 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 30, 2005, which reported a net loss of \$523,604 for the prior nine months. As of April 14, 2010, the company's stock (symbol "VTPK") was quoted on the Pink Sheets, had ten market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).

- 3. Videolan Technologies, Inc. (CIK No. 946345) is a forfeited Delaware corporation located in Louisville, Kentucky with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Videolan 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, 1997, which reported a net loss of over \$4.87 million for the prior nine months. On January 5, 1998, the company announced that it had ceased operations. On February 17, 1998, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Delaware, which was terminated on May 5, 1998. As of April 14, 2010, the company's stock (symbol "VLNT") was quoted on the Pink Sheets, had six market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).
- 4. VoiceNet, Inc. (CIK No. 1023745) is a void Delaware corporation located in Fair Haven, New Jersey with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). VoiceNet 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 Setember 30, 2001, which reported a net loss of over \$1.84 million for the prior nine months. As of April 14, 2010, the company's stock (symbol "VCNE") was quoted on the Pink Sheets, had five market makers, and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).

## B. DELINQUENT PERIODIC FILINGS

- 5. 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.
- 6. 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.
- 7. 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 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 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

#### **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

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

By Express Mail: V-GPO, Inc. 2150 Whitfield Industrial Way Sarasota, FL 34243

V-GPO, Inc. c/o Capital Connections, Inc. Registered Agent 417 East Virginia St., Suite 1 Tallahassee, FL 32301

By Express Mail: Vertigo Theme Parks, Inc. (f/k/a Snap2 Corp.) 101 Plaza Real South, Suite 210 Boca Raton, FL 33436

Vertigo Theme Parks, Inc. (f/k/a Snap2 Corp.) c/o Sage International, Inc. Registered Agent 1135 Terminal Way, #209 Reno, NV 89502

By Express Mail: Videolan Technologies, Inc. 11403 Bluegrass Parkway, Suite 400 Louisville, KY 40299

Videolan Technologies, Inc. c/o Mr. Steven B. Rothenberg Registered Agent 11403 Bluegrass Parkway, Suite 400 Louisville, KY 40299-2398

By Express Mail: VoiceNet, Inc. 18 Park Lane Fair Haven, NJ 07704

VoiceNet, Inc. c/o The Corporation Trust Co. Registered Agent 1209 Orange St. Wilmington, DE 19801

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