

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934

Release No. 62944 / September 20, 2010

ADMINISTRATIVE PROCEEDING

File No. 3-14059

In the Matter of

**United Education & Software, Inc.,
United Film Partners, Inc.
(n/k/a Seoul Movie USA, Inc.),
United Leisure Corp., and
United Rayore Gas, Ltd.,**

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 United Education & Software, Inc., United Film Partners, Inc. (n/k/a Seoul Movie USA, Inc.), United Leisure Corp., and United Rayore Gas, Ltd.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. United Education & Software, Inc. (CIK No. 814069) is a void Delaware corporation located in Los Angeles, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). United Education & Software 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 31, 1992, which reported a net loss of \$2,027,000 for the prior nine months.

2. United Film Partners, Inc. (n/k/a Seoul Movie USA, Inc.) (CIK No. 1138655) is a forfeited Texas corporation located in Westlake Village, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). United Film Partners 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, which reported a net loss of \$2,991 for the prior nine months.

3. United Leisure Corp. (CIK No. 59684) is a void Delaware corporation located in Los Angeles, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). United Leisure Corp. 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, 2004. As of September 15, 2010, the company's stock (symbol "UTDL") was traded on the over-the-counter markets.

4. United Rayore Gas, Ltd. (CIK No. 913884) is a British Columbia corporation located in Calgary, Alberta, Canada with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). United Rayore Gas is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 20-FR registration statement on October 20, 1993, which reported a deficit of \$358,000 for the year ended March 31, 1993.

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 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.

7. 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 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 St., N.E.
Washington, DC 20549-2557

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

By Express Mail:
United Education & Software, Inc.
465 West Martin Luther King, Jr. Blvd.
Los Angeles, CA 90037

United Education & Software, Inc.
c/o The Corporation Trust Co.
Corporation Trust Center
1209 Orange St.
Wilmington, DE 19801

By Express Mail:
United Film Partners, Inc. (n/k/a Seoul Movie USA, Inc.)
4530 Yorkfield Ct.
Westlake Village, CA 91361

United Film Partners, Inc. (n/k/a Seoul Movie USA, Inc.)
c/o Ms. Sharlene Reese
Registered Agent
7113 Burnet Rd., Suite 210
Austin, TX 78757-2257

By Express Mail:

United Leisure Corp.
1990 Westwood Blvd., 3rd Floor
Los Angeles, CA 90025

United Leisure Corp.
c/o Agents and Corporations, Inc.
Registered Agent
1201 Orange St., Suite 600
One Commerce Center
Wilmington, DE 19801

By Express Mail:
United Rayore Gas, Ltd.
1120 – 520 Fifth Ave. S.W.
Calgary, AB T2P 3R7
Canada

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