

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
January 13, 2009

ADMINISTRATIVE PROCEEDING
File No. 3-13336

In the Matter of	:	
	:	
	:	
The JPM Company,	:	ORDER INSTITUTING
Maxxis Group, Inc.,	:	PROCEEDINGS AND NOTICE
Metrotrans Corp., and	:	OF HEARING PURSUANT TO
Tidalwave Holdings, Inc.,	:	SECTION 12(j) OF THE
	:	SECURITIES EXCHANGE ACT
Respondents.	:	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 The JPM Company, Maxxis Group, Inc., Metrotrans Corp, and Tidalwave Holdings, Inc.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. The JPM Company (CIK No. 1007581) is a Pennsylvania corporation located in Lewisburg, Pennsylvania with a class of securities registered pursuant to Exchange Act Section 12(g). JPM 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, 2001, which reported a net loss of \$22 million for the prior nine months. As of January 9, 2008, JPM’s common stock symbol (“JPMX”) 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. Maxxis Group, Inc. (CIK No. 1045703) is a Georgia corporation located in Tucker, Georgia with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Maxxis 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 March 31, 2002, which reported a net loss of \$734,000 for the prior nine months.

3. Metrotrans Corp. (CIK No. 920464) is an administratively dissolved Georgia corporation located in Griffin, Georgia with a class of securities registered pursuant to Exchange Act Section 12(g). Metrotrans 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 3, 1999, which reported a net loss of \$16 million for the prior nine months.

4. Tidalwave Holdings, Inc. (CIK No. 1038792) is a Florida corporation located in Clearwater, Florida with a class of securities registered pursuant to Exchange Act Section 12(g). Tidalwave Holdings 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 December 31, 2000, which reported a net loss of \$137,549 for the prior nine months. On October 5, 2007, Tidalwave Holdings filed a Form 15 to terminate the registration of its securities under Exchange Act Rule 12(g)-4(a)(2)(i). The Form 15 is invalid on its face because the approximate number of shareholders listed is in excess of the permissible number of shareholders allowed by Rule 12(g)-4(a)(2)(i). As of January 9, 2008, Tidalwave Holding's common stock symbol ("TWVH") was quoted on the Pink Sheets, had thirteen 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 (*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.

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 of the Respondents identified in Section II registered pursuant to Section 12 of the Exchange Act.

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 may be deemed in default and the proceedings may be determined against them 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
The JPM Company, et al.**

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
The JPM Company					
	10-K	09/30/01	12/31/01	Not filed	85
	10-Q	12/31/01	02/14/02	Not filed	83
	10-Q	03/31/02	05/15/02	Not filed	80
	10-Q	06/30/02	08/14/02	Not filed	77
	10-K	09/30/02	12/30/02	Not filed	73
	10-Q	12/31/02	02/14/03	Not filed	71
	10-Q	03/31/03	05/15/03	Not filed	68
	10-Q	06/30/03	08/14/03	Not filed	65
	10-K	09/30/03	12/29/03	Not filed	61
	10-Q	12/31/03	02/17/04	Not filed	59
	10-Q	03/31/04	05/17/04	Not filed	56
	10-Q	06/30/04	08/16/04	Not filed	53
	10-K	09/30/04	12/29/04	Not filed	49
	10-Q	12/31/04	02/14/05	Not filed	47
	10-Q	03/31/05	05/16/05	Not filed	44
	10-Q	06/30/05	08/15/05	Not filed	41
	10-K	09/30/05	12/29/05	Not filed	37
	10-Q	12/31/05	02/14/06	Not filed	35
	10-Q	03/31/06	05/15/06	Not filed	32
	10-Q	06/30/06	08/14/06	Not filed	29
	10-K	09/30/06	12/29/06	Not filed	25
	10-Q	12/31/06	02/14/07	Not filed	23
	10-Q	03/31/07	05/15/07	Not filed	20
	10-Q	06/30/07	08/14/07	Not filed	17
	10-K	09/30/07	12/29/07	Not filed	13
	10-Q	12/31/07	02/14/08	Not filed	11
	10-Q	03/31/08	05/15/08	Not filed	8
	10-Q	06/30/08	08/14/08	Not filed	5
Total Filings Delinquent	28				
Maxxis Group, Inc.					
	10-K	06/30/02	09/30/02	Not filed	76
	10-Q	09/30/02	11/14/02	Not filed	74
	10-Q	12/31/02	02/14/03	Not filed	71
	10-Q	03/31/03	05/15/03	Not filed	68
	10-K	06/30/03	09/29/03	Not filed	64

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Maxxis Group, Inc.					
	10-Q	09/30/03	11/14/03	Not filed	62
	10-Q	12/31/03	02/17/04	Not filed	59
	10-Q	03/31/04	05/17/04	Not filed	56
	10-K	06/30/04	09/28/04	Not filed	52
	10-Q	09/30/04	11/15/04	Not filed	50
	10-Q	12/31/04	02/14/05	Not filed	47
	10-Q	03/31/05	05/16/05	Not filed	44
	10-K	06/30/05	09/28/05	Not filed	40
	10-Q	09/30/05	11/14/05	Not filed	38
	10-Q	12/31/05	02/14/06	Not filed	35
	10-Q	03/31/06	05/15/06	Not filed	32
	10-K	06/30/06	09/28/06	Not filed	28
	10-Q	09/30/06	11/14/06	Not filed	26
	10-Q	12/31/06	02/14/07	Not filed	23
	10-Q	03/31/07	05/15/07	Not filed	20
	10-K	06/30/07	09/28/07	Not filed	16
	10-Q	09/30/07	11/14/07	Not filed	14
	10-Q	12/31/07	02/14/08	Not filed	11
	10-Q	03/31/08	05/15/08	Not filed	8
	10-K	06/30/08	09/29/08	Not filed	4
Total Filings Delinquent					25
Metrotrans Corp.					
	10-K	12/31/99	03/30/00	Not filed	106
	10-Q	04/02/00	05/17/00	Not filed	104
	10-Q	07/02/00	08/16/00	Not filed	101
	10-Q	10/01/00	11/15/00	Not filed	98
	10-K	12/31/00	04/02/01	Not filed	93
	10-Q	04/01/01	05/16/01	Not filed	92
	10-Q	07/01/01	08/15/01	Not filed	89
	10-Q	09/30/01	11/14/01	Not filed	86
	10-K	12/31/01	04/01/02	Not filed	81
	10-Q	03/31/02	05/16/02	Not filed	80
	10-Q	06/30/02	08/15/02	Not filed	77
	10-Q	09/29/02	11/14/02	Not filed	74
	10-K	12/31/02	03/31/03	Not filed	70
	10-Q	03/30/03	05/14/03	Not filed	68
	10-Q	06/29/03	08/13/03	Not filed	65
	10-Q	09/28/03	11/12/03	Not filed	62
	10-K	12/31/03	03/30/04	Not filed	58
	10-Q	03/28/04	05/12/04	Not filed	56
	10-Q	06/27/04	08/11/04	Not filed	53

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Metrotrans Corp.					
	10-Q	09/26/04	11/10/04	Not filed	50
	10-K	12/31/04	03/31/05	Not filed	46
	10-Q	03/27/05	05/11/05	Not filed	44
	10-Q	06/26/05	08/10/05	Not filed	41
	10-Q	09/25/05	11/09/05	Not filed	38
	10-K	12/31/05	03/31/06	Not filed	34
	10-Q	03/26/06	05/10/06	Not filed	32
	10-Q	06/25/06	08/09/06	Not filed	29
	10-Q	09/24/06	11/08/06	Not filed	26
	10-K	12/31/06	03/31/07	Not filed	22
	10-Q	03/25/07	05/09/07	Not filed	20
	10-Q	06/24/07	08/08/07	Not filed	17
	10-Q	09/30/07	11/14/07	Not filed	14
	10-K	12/31/07	03/30/08	Not filed	10
	10-Q	03/30/08	05/14/08	Not filed	8
	10-Q	06/24/08	08/08/08	Not filed	5
	10-Q	09/30/08	11/14/08	Not filed	2
Total Filings Delinquent	36				
Tidalwave Holdings, Inc.					
	10-KSB	03/31/01	06/29/01	Not filed	91
	10-QSB	06/30/01	08/14/01	Not filed	89
	10-QSB	09/30/01	11/14/01	Not filed	86
	10-QSB	12/31/01	02/14/02	Not filed	83
	10-KSB	03/31/02	07/01/02	Not filed	78
	10-QSB	06/30/02	08/14/02	Not filed	77
	10-QSB	09/30/02	11/14/02	Not filed	74
	10-QSB	12/31/02	02/14/03	Not filed	71
	10-KSB	03/31/03	06/30/03	Not filed	67
	10-QSB	06/30/03	08/14/03	Not filed	65
	10-QSB	09/30/03	11/14/03	Not filed	62
	10-QSB	12/31/03	02/17/04	Not filed	59
	10-KSB	03/31/04	06/29/04	Not filed	55
	10-QSB	06/30/04	08/16/04	Not filed	53
	10-QSB	09/30/04	11/15/04	Not filed	50
	10-QSB	12/31/04	02/14/05	Not filed	47
	10-KSB	03/31/05	06/29/05	Not filed	43
	10-QSB	06/30/05	08/15/05	Not filed	41
	10-QSB	09/30/05	11/14/05	Not filed	38
	10-QSB	12/31/05	02/14/06	Not filed	35
	10-KSB	03/31/06	06/29/06	Not filed	31

<i>Company Name</i>	<i>Form Type</i>	<i>Period Ended</i>	<i>Due Date</i>	<i>Date Received</i>	<i>Months Delinquent (rounded up)</i>
Tidalwave Holdings, Inc.					
	10-QSB	06/30/06	08/14/06	Not filed	29
	10-QSB	09/30/06	11/14/06	Not filed	26
	10-QSB	12/31/06	02/14/07	Not filed	23
	10-KSB	03/31/07	06/29/07	Not filed	19
	10-QSB	06/30/07	08/15/07	Not filed	17
	10-QSB	09/30/07	11/14/07	Not filed	14
	10-QSB	12/31/07	02/14/08	Not filed	11
	10-KSB	03/31/08	06/30/08	Not filed	7
	10-QSB	06/30/08	08/14/08	Not filed	5
	10-QSB	09/30/08	11/14/08	Not filed	2
Total Filings Delinquent	31				