

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 60830 / October 15, 2009**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-13651**

**In the Matter of**

**Altiva Financial Corp.,  
Atlantic Gulf Communities Corp.,  
CFI Mortgage, Inc.,  
Commodore Holdings Ltd.,  
Conversion Technologies International, Inc.,  
Cyntech Technologies, Inc.,  
Diversified Senior Services, Inc.,  
Dyersburg Corp.,  
Flour City International, Inc.,  
Gerald Stevens, Inc.,  
Leisure Time Casinos & Resorts, Inc., and  
Platinum Entertainment, Inc.  
(n/k/a Vidalia Gichner Holdings, 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 Altiva Financial Corp., Atlantic Gulf Communities Corp., CFI Mortgage, Inc., Commodore Holdings Ltd., Conversion Technologies International, Inc., Cyntech Technologies, Inc., Diversified Senior Services, Inc., Dyersburg Corp., Flour City International, Inc., Gerald Stevens, Inc., Leisure Time Casinos & Resorts, Inc., and Platinum Entertainment, Inc. (n/k/a Vidalia Gichner Holdings, Inc.).

**II.**

After an investigation, the Division of Enforcement alleges that:

## A. RESPONDENTS

1. Altiva Financial Corp. (“ATVA”)<sup>1</sup> (CIK No. 1023334) is a void Delaware corporation located in Atlanta, Georgia with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). ATVA 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 February 29, 2000. On April 19, 2000, ATVA announced that it was pursuing an orderly winding up of its business activities and seeking an arrangement with its creditors. As of October 13, 2009, the common stock of ATVA was quoted on the Pink Sheets, had four market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

2. Atlantic Gulf Communities Corp. (“AGLFQ”) (CIK No. 771934) is a forfeited Delaware corporation located in Sunrise, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). AGLFQ 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 \$22,422,000 for the prior nine months. On May 1, 2001, AGLFQ filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Delaware, which was converted to a Chapter 7 proceeding, and was still pending as of October 13, 2009. As of October 13, 2009, the common stock of AGLFQ 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).

3. CFI Mortgage, Inc. (“CFIM”) (CIK No. 1036071) is a delinquent Delaware corporation located in Largo, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). CFIM 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, which reported a net loss of \$3,018,320 for the prior nine months. On March 10, 1999, CFIM filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Southern District of Florida, which was terminated on August 10, 2001. As of October 13, 2009, the common stock of CFIM 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).

4. Commodore Holdings Ltd. (“CCLNQ”) (CIK No. 945524) is a Bermuda corporation located in Hollywood, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). CCLNQ 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 \$15,712,000 for the prior nine months. On December 27, 2000, CCLNQ filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Southern District of Florida, which was terminated on February 29, 2008. As of October 13, 2009, the common stock of CCLNQ was quoted on the Pink Sheets, had two market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

5. Conversion Technologies International, Inc. (“CVTL”) (CIK No. 923978) is a void Delaware corporation located in St. Augustine, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). CVTL is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form

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<sup>1</sup>The short form of each issuer’s name is also its stock symbol.

10-KSB for the period ended June 30, 2000, which reported a net loss of \$479,223 for the prior year. On April 11, 2001, CVTL filed a Chapter 7 petition in the U.S. Bankruptcy Court for the Middle District of Florida, which was terminated on December 12, 2003. As of October 13, 2009, the common stock of CVTL was quoted on the Pink Sheets, had four market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

6. Cyntech Technologies, Inc. (“CYNT”) (CIK No. 869293) is an expired Utah corporation located in Conyers, Georgia with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). CYNT is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-KSB for the period ended July 31, 2002, which reported a net loss of \$2,004,000 for the prior year, and included a “going concern” opinion based on the company’s working capital deficit, stockholder’s deficit, significant losses since inception, and default on its licensing agreement. As of October 13, 2009, the common stock of CYNT was quoted on the Pink Sheets, had seven market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

7. Diversified Senior Services, Inc. (“DISS”) (CIK No. 1042323) is a North Carolina corporation located in Winston-Salem, North Carolina with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). DISS 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, which reported a net loss of \$1,352,506 for the prior nine months. As of October 13, 2009, the common stock of DISS 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).

8. Dyersburg Corp. (“DBGC”) (CIK No. 884999) is an inactive Tennessee corporation located in Charlotte, North Carolina with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). DBGC 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, 2001, which reported a net loss of \$12,923,000 for the prior six months. On September 25, 2000, DBGC filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Delaware, which was converted to a Chapter 7 petition, and was still pending as of October 13, 2009. As of October 13, 2009, the common stock of DBGC 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).

9. Flour City International, Inc. (“FCIN”) (CIK No. 1049049) is a revoked Nevada corporation located in Kingsport, Tennessee with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). FCIN 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 July 31, 2001, which reported a net loss of \$16,685,000 for the prior nine months. As of October 13, 2009, the common stock of FCIN 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).

10. Gerald Stevens, Inc. (“GSVE”) (CIK No. 37525) is a dissolved Florida corporation located in Fort Lauderdale, Florida with a class of securities registered with the

Commission pursuant to Exchange Act Section 12(g). GSVE 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 November 30, 2000, which reported a net loss of \$5,188,000 for the prior three months. On April 23, 2001, GSVE filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Southern District of Florida, which was terminated on November 15, 2007. As of October 13, 2009, the common stock of GSVE was quoted on the Pink Sheets, had four market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

11. Leisure Time Casinos & Resorts, Inc. (“LTCR”) (CIK No. 907093) is a dissolved Colorado corporation located in Norcross, Georgia with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). LTCR is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-K for the period ended June 30, 2000, which reported a net loss of \$27,701,000 for the prior year. On March 14, 2002, LTCR filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Northern District of Georgia, which was converted into a Chapter 7 petition, and was still pending as of October 13, 2009. As of October 13, 2009, the common stock of LTCR was quoted on the Pink Sheets, had four market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

12. Platinum Entertainment, Inc. (n/k/a Vidalia Gichner Holdings, Inc.) (“PTETQ”) (CIK No. 883558) is a Delaware corporation located in Alpharetta, Georgia with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). PTETQ 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, 2000, which reported a loss a of \$5,215,000 for the prior three months. On July 26, 2000, PTETQ filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Northern District of Illinois, which was terminated on February 6, 2003. On December 15, 2001, the company changed its name in the records of the Delaware Secretary of State to Compendia Media Group. On December 14, 2004, the company changed its name in the records of the Delaware Secretary of State to Vidalia Gichner Holdings, Inc. PTETQ failed to notify the Commission of these name changes. As of October 13, 2009, the common stock of PTETQ was quoted on the Pink Sheets, had four market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

## B. DELINQUENT PERIODIC FILINGS

13. 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.

14. 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.

15. 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 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 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 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

Attachment

**Appendix 1**  
**Chart of Delinquent Filings**  
**In the Matter of Altiva Financial Corp., et al.**

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Altiva Financial Corp.	<i>10-Q</i>	05/31/00	07/17/00	Not filed	111
	<i>10-K</i>	08/31/00	11/29/00	Not filed	107
	<i>10-Q</i>	11/30/00	01/16/01	Not filed	105
	<i>10-Q</i>	02/28/01	04/16/01	Not filed	102
	<i>10-Q</i>	05/31/01	07/16/01	Not filed	99
	<i>10-K</i>	08/31/01	11/29/01	Not filed	95
	<i>10-Q</i>	11/30/01	01/14/02	Not filed	93
	<i>10-Q</i>	02/28/02	04/15/02	Not filed	90
	<i>10-Q</i>	05/31/02	07/15/02	Not filed	87
	<i>10-K</i>	08/31/02	11/29/02	Not filed	83
	<i>10-Q</i>	11/30/02	01/14/03	Not filed	81
	<i>10-Q</i>	02/28/03	04/14/03	Not filed	78
	<i>10-Q</i>	05/31/03	07/15/03	Not filed	75
	<i>10-K</i>	08/31/03	12/01/03	Not filed	70
	<i>10-Q</i>	11/30/03	01/14/04	Not filed	69
	<i>10-Q</i>	02/29/04	04/14/04	Not filed	66
	<i>10-Q</i>	05/31/04	07/15/04	Not filed	63
	<i>10-K</i>	08/31/04	11/29/04	Not filed	59
	<i>10-Q</i>	11/30/04	01/14/05	Not filed	57
	<i>10-Q</i>	02/28/05	04/14/05	Not filed	54
	<i>10-Q</i>	05/31/05	07/15/05	Not filed	51
	<i>10-K</i>	08/31/05	11/29/05	Not filed	47
	<i>10-Q</i>	11/30/05	01/17/06	Not filed	45
	<i>10-Q</i>	02/28/06	04/14/06	Not filed	42
	<i>10-Q</i>	05/31/06	07/17/06	Not filed	39
	<i>10-K</i>	08/31/06	11/29/06	Not filed	35
	<i>10-Q</i>	11/30/06	01/16/07	Not filed	33
	<i>10-Q</i>	02/28/07	04/16/07	Not filed	30
	<i>10-Q</i>	05/31/07	07/16/07	Not filed	27
	<i>10-K</i>	08/31/07	11/29/07	Not filed	23
	<i>10-Q</i>	11/30/07	01/14/08	Not filed	21
	<i>10-Q</i>	02/29/08	04/14/08	Not filed	18
<i>10-Q</i>	05/31/08	07/15/08	Not filed	15	

<b>Company Name</b>	<b>Form Type</b>	<b>Period Ended</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Months Delinquent (rounded up)</b>
<b>Altiva Financial Corp.</b> (continued)	<i>10-K</i>	08/31/08	12/01/08	Not filed	10
	<i>10-Q</i>	11/30/08	01/14/09	Not filed	9
	<i>10-Q</i>	02/28/09	04/14/09	Not filed	6
	<i>10-Q</i>	05/31/09	07/15/09	Not filed	3
<b>Total Filings Delinquent</b>	<b>37</b>				
<b>Atlantic Gulf Communities Corp.</b>					
	<i>10-Q</i>	09/30/00	11/14/00	Not filed	107
	<i>10-K</i>	12/31/00	04/02/01	Not filed	102
	<i>10-Q</i>	03/31/01	05/15/01	Not filed	101
	<i>10-Q</i>	06/30/01	08/14/01	Not filed	98
	<i>10-Q</i>	09/30/01	11/14/01	Not filed	95
	<i>10-K</i>	12/31/01	04/01/02	Not filed	90
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	89
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	86
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	83
	<i>10-K</i>	12/31/02	03/31/03	Not filed	79
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	77
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	74
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	71
	<i>10-K</i>	12/31/03	03/30/04	Not filed	67
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	65
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	62
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	59
	<i>10-K</i>	12/31/04	03/31/05	Not filed	55
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	53
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	50
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	47
	<i>10-K</i>	12/31/05	03/31/06	Not filed	43
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	41
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	38
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	35
	<i>10-K</i>	12/31/06	04/02/07	Not filed	30
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	29
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	26
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	23
	<i>10-K</i>	12/31/07	03/31/08	Not filed	19
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	17
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	14



<b>Company Name</b>	<b>Form Type</b>	<b>Period Ended</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Months Delinquent (rounded up)</b>
<b>Atlantic Gulf Communities Corp.</b> (continued)	<i>10-Q</i>	09/30/08	11/14/08	Not filed	11
	<i>10-K</i>	12/31/08	03/31/09	Not filed	7
	<i>10-Q</i>	03/31/09	05/15/09	Not filed	5
	<i>10-Q</i>	06/30/09	08/14/09	Not filed	2
<b>Total Filings Delinquent</b>		<b>36</b>			
<b>CFI Mortgage, Inc.</b>					
	<i>10-KSB</i>	12/31/01	04/01/02	Not filed	90
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	89
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	86
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	83
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	79
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	77
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	74
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	71
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	67
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	65
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	62
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	59
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	55
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	53
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	50
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	47
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	43
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	41
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	38
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	35
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	30
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	29
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	26
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	23
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	19
	<i>10-Q*</i>	03/31/08	05/15/08	Not filed	17
	<i>10-Q*</i>	06/30/08	08/14/08	Not filed	14
	<i>10-Q*</i>	09/30/08	11/14/08	Not filed	11
	<i>10-K*</i>	12/31/08	03/31/09	Not filed	7
	<i>10-Q*</i>	03/31/09	05/15/09	Not filed	5
	<i>10-Q*</i>	06/30/09	08/14/09	Not filed	2
<b>Total Filings Delinquent</b>		<b>31</b>			

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Commodore Holdings Ltd.</b>	<i>10-K</i>	09/30/00	12/29/00	Not filed	106
	<i>10-Q</i>	12/31/00	02/14/01	Not filed	104
	<i>10-Q</i>	03/31/01	05/15/01	Not filed	101
	<i>10-Q</i>	06/30/01	08/14/01	Not filed	98
	<i>10-K</i>	09/30/01	12/31/01	Not filed	94
	<i>10-Q</i>	12/31/01	02/14/02	Not filed	92
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	89
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	86
	<i>10-K</i>	09/30/02	12/30/02	Not filed	82
	<i>10-Q</i>	12/31/02	02/14/03	Not filed	80
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	77
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	74
	<i>10-K</i>	09/30/03	12/29/03	Not filed	70
	<i>10-Q</i>	12/31/03	02/17/04	Not filed	68
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	65
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	62
	<i>10-K</i>	09/30/04	12/29/04	Not filed	58
	<i>10-Q</i>	12/31/04	02/14/05	Not filed	56
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	53
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	50
	<i>10-K</i>	09/30/05	12/29/05	Not filed	46
	<i>10-Q</i>	12/31/05	02/14/06	Not filed	44
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	41
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	38
	<i>10-K</i>	09/30/06	12/29/06	Not filed	34
	<i>10-Q</i>	12/31/06	02/14/07	Not filed	32
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	29
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	26
	<i>10-K</i>	09/30/07	12/31/07	Not filed	22
	<i>10-Q</i>	12/31/07	02/14/08	Not filed	20
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	17
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	14
	<i>10-K</i>	09/30/08	12/29/08	Not filed	10
	<i>10-Q</i>	12/31/08	02/17/09	Not filed	8
	<i>10-Q</i>	03/31/09	05/15/09	Not filed	5
<i>10-Q</i>	06/30/09	08/14/09	Not filed	2	
<b>Total Filings Delinquent</b>					<b>35</b>

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Conversion Technologies International, Inc.	<i>10-QSB</i>	09/30/00	11/14/00	Not filed	107
	<i>10-QSB</i>	12/31/00	02/14/01	Not filed	104
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	101
	<i>10-KSB</i>	06/30/01	09/28/01	Not filed	97
	<i>10-QSB</i>	09/30/01	11/14/01	Not filed	95
	<i>10-QSB</i>	12/31/01	02/14/02	Not filed	92
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	89
	<i>10-KSB</i>	06/30/02	09/30/02	Not filed	85
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	83
	<i>10-QSB</i>	12/31/02	02/14/03	Not filed	80
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	77
	<i>10-KSB</i>	06/30/03	09/29/03	Not filed	73
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	71
	<i>10-QSB</i>	12/31/03	02/17/04	Not filed	68
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	65
	<i>10-KSB</i>	06/30/04	09/28/04	Not filed	61
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	59
	<i>10-QSB</i>	12/31/04	02/14/05	Not filed	56
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	53
	<i>10-KSB</i>	06/30/05	09/28/05	Not filed	49
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	47
	<i>10-QSB</i>	12/31/05	02/14/06	Not filed	44
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	41
	<i>10-KSB</i>	06/30/06	09/28/06	Not filed	37
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	35
	<i>10-QSB</i>	12/31/06	02/14/07	Not filed	32
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	29
	<i>10-KSB</i>	06/30/07	09/28/07	Not filed	25
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	23
	<i>10-QSB</i>	12/31/07	02/14/08	Not filed	20
	<i>10-QSB</i>	03/31/08	05/15/08	Not filed	17
	<i>10-KSB</i>	06/30/08	09/29/08	Not filed	13
	<i>10-Q*</i>	09/30/08	11/14/08	Not filed	11
<i>10-Q*</i>	12/31/08	02/17/09	Not filed	8	
<i>10-Q*</i>	03/31/09	05/15/09	Not filed	5	
<i>10-K*</i>	06/30/09	09/28/09	Not filed	1	

**Total Filings Delinquent 36**

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Cyntech Technologies, Inc.</b>	<i>10-QSB</i>	10/31/02	12/16/02	Not filed	82
	<i>10-QSB</i>	01/31/03	03/17/03	Not filed	79
	<i>10-QSB</i>	04/30/03	06/16/03	Not filed	76
	<i>10-KSB</i>	07/31/03	10/29/03	Not filed	72
	<i>10-QSB</i>	10/31/03	12/15/03	Not filed	70
	<i>10-QSB</i>	01/31/04	03/16/04	Not filed	67
	<i>10-QSB</i>	04/30/04	06/14/04	Not filed	64
	<i>10-KSB</i>	07/31/04	10/29/04	Not filed	60
	<i>10-QSB</i>	10/31/04	12/15/04	Not filed	58
	<i>10-QSB</i>	01/31/05	03/17/05	Not filed	55
	<i>10-QSB</i>	04/30/05	06/14/05	Not filed	52
	<i>10-KSB</i>	07/31/05	10/31/05	Not filed	48
	<i>10-QSB</i>	10/31/05	12/15/05	Not filed	46
	<i>10-QSB</i>	01/31/06	03/17/06	Not filed	43
	<i>10-QSB</i>	04/30/06	06/14/06	Not filed	40
	<i>10-KSB</i>	07/31/06	10/30/06	Not filed	36
	<i>10-QSB</i>	10/31/06	12/15/06	Not filed	34
	<i>10-QSB</i>	01/31/07	03/19/07	Not filed	31
	<i>10-QSB</i>	04/30/07	06/14/07	Not filed	28
	<i>10-KSB</i>	07/31/07	10/29/07	Not filed	24
	<i>10-QSB</i>	10/31/07	12/17/07	Not filed	22
	<i>10-QSB</i>	01/31/08	03/17/08	Not filed	19
	<i>10-QSB</i>	04/30/08	06/16/08	Not filed	16
	<i>10-KSB</i>	07/31/08	10/29/08	Not filed	12
	<i>10-Q*</i>	10/31/08	12/15/08	Not filed	10
	<i>10-Q*</i>	01/31/09	03/17/09	Not filed	7
	<i>10-Q*</i>	04/30/09	06/16/09	Not filed	4

**Total Filings Delinquent** 27

**Diversified Senior Services, Inc.**

<i>10-KSB</i>	12/31/01	04/01/02	Not filed	90
<i>10-QSB</i>	03/31/02	05/15/02	Not filed	89
<i>10-QSB</i>	06/30/02	08/14/02	Not filed	86
<i>10-QSB</i>	09/30/02	11/14/02	Not filed	83
<i>10-KSB</i>	12/31/02	03/31/03	Not filed	79
<i>10-QSB</i>	03/31/03	05/15/03	Not filed	77
<i>10-QSB</i>	06/30/03	08/14/03	Not filed	74
<i>10-QSB</i>	09/30/03	11/14/03	Not filed	71

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Diversified Senior Services, Inc.</b> (continued)	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	67
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	65
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	62
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	59
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	55
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	53
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	50
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	47
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	43
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	41
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	38
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	35
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	30
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	29
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	26
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	23
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	19
	<i>10-Q*</i>	03/31/08	05/15/08	Not filed	17
	<i>10-Q*</i>	06/30/08	08/14/08	Not filed	14
	<i>10-Q*</i>	09/30/08	11/14/08	Not filed	11
<i>10-K*</i>	12/31/08	03/31/09	Not filed	7	
<i>10-Q*</i>	03/31/09	05/15/09	Not filed	5	
<i>10-Q*</i>	06/30/09	08/14/09	Not filed	2	
<b>Total Filings Delinquent</b>		<b>31</b>			
<b>Dyersburg Corp.</b>	<i>10-Q</i>	06/30/01	08/14/01	Not filed	98
	<i>10-K</i>	09/30/01	12/31/01	Not filed	94
	<i>10-Q</i>	12/31/01	02/14/02	Not filed	92
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	89
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	86
	<i>10-K</i>	09/30/02	12/30/02	Not filed	82
	<i>10-Q</i>	12/31/02	02/14/03	Not filed	80
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	77
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	74
	<i>10-K</i>	09/30/03	12/29/03	Not filed	70
	<i>10-Q</i>	12/31/03	02/17/04	Not filed	68
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	65
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	62
	<i>10-K</i>	09/30/04	12/29/04	Not filed	58

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Dyersburg Corp.</b> (continued)	<i>10-Q</i>	12/31/04	02/14/05	Not filed	56
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	53
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	50
	<i>10-K</i>	09/30/05	12/29/05	Not filed	46
	<i>10-Q</i>	12/31/05	02/14/06	Not filed	44
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	41
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	38
	<i>10-K</i>	09/30/06	12/29/06	Not filed	34
	<i>10-Q</i>	12/31/06	02/14/07	Not filed	32
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	29
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	26
	<i>10-K</i>	09/30/07	12/31/07	Not filed	22
	<i>10-Q</i>	12/31/07	02/14/08	Not filed	20
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	17
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	14
	<i>10-K</i>	09/30/08	12/29/08	Not filed	10
	<i>10-Q</i>	12/31/08	02/17/09	Not filed	8
	<i>10-Q</i>	03/31/09	05/15/09	Not filed	5
	<i>10-Q</i>	06/30/09	08/14/09	Not filed	2
<b>Total Filings Delinquent</b>					<b>33</b>
<b>Flour City International, Inc.</b>	<i>10-K</i>	10/31/01	01/29/02	Not filed	93
	<i>10-Q</i>	01/31/02	03/18/02	Not filed	91
	<i>10-Q</i>	04/30/02	06/14/02	Not filed	88
	<i>10-Q</i>	07/31/02	09/16/02	Not filed	85
	<i>10-K</i>	10/31/02	01/29/03	Not filed	81
	<i>10-Q</i>	01/31/03	03/17/03	Not filed	79
	<i>10-Q</i>	04/30/03	06/16/03	Not filed	76
	<i>10-Q</i>	07/31/03	09/15/03	Not filed	73
	<i>10-K</i>	10/31/03	01/29/04	Not filed	69
	<i>10-Q</i>	01/31/04	03/16/04	Not filed	67
	<i>10-Q</i>	04/30/04	06/14/04	Not filed	64
	<i>10-Q</i>	07/31/04	09/14/04	Not filed	61
	<i>10-K</i>	10/31/04	01/31/05	Not filed	57
	<i>10-Q</i>	01/31/05	03/17/05	Not filed	55
	<i>10-Q</i>	04/30/05	06/14/05	Not filed	52
	<i>10-Q</i>	07/31/05	09/14/05	Not filed	49
	<i>10-K</i>	10/31/05	01/30/06	Not filed	45
	<i>10-Q</i>	01/31/06	03/17/06	Not filed	43

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Flour City International, Inc.</b> (continued)	<i>10-Q</i>	04/30/06	06/14/06	Not filed	40
	<i>10-Q</i>	07/31/06	09/14/06	Not filed	37
	<i>10-K</i>	10/31/06	01/29/07	Not filed	33
	<i>10-Q</i>	01/31/07	03/19/07	Not filed	31
	<i>10-Q</i>	04/30/07	06/14/07	Not filed	28
	<i>10-Q</i>	07/31/07	09/14/07	Not filed	25
	<i>10-K</i>	10/31/07	01/29/08	Not filed	21
	<i>10-Q</i>	01/31/08	03/17/08	Not filed	19
	<i>10-Q</i>	04/30/08	06/16/08	Not filed	16
	<i>10-Q</i>	07/31/08	09/15/08	Not filed	13
	<i>10-K</i>	10/31/08	01/29/09	Not filed	9
	<i>10-Q</i>	01/31/09	03/17/09	Not filed	7
	<i>10-Q</i>	04/30/09	06/15/09	Not filed	4
	<i>10-Q</i>	07/31/09	09/14/09	Not filed	1
	<b>Total Filings Delinquent</b>		32		
<b>Gerald Stevens, Inc.</b>	<i>10-Q</i>	02/28/01	04/16/01	Not filed	102
	<i>10-Q</i>	05/31/01	07/16/01	Not filed	99
	<i>10-K</i>	08/31/01	11/29/01	Not filed	95
	<i>10-Q</i>	11/30/01	01/14/02	Not filed	93
	<i>10-Q</i>	02/28/02	04/15/02	Not filed	90
	<i>10-Q</i>	05/31/02	07/15/02	Not filed	87
	<i>10-K</i>	08/31/02	11/29/02	Not filed	83
	<i>10-Q</i>	11/30/02	01/14/03	Not filed	81
	<i>10-Q</i>	02/28/03	04/14/03	Not filed	78
	<i>10-Q</i>	05/31/03	07/15/03	Not filed	75
	<i>10-K</i>	08/31/03	12/01/03	Not filed	70
	<i>10-Q</i>	11/30/03	01/14/04	Not filed	69
	<i>10-Q</i>	02/29/04	04/14/04	Not filed	66
	<i>10-Q</i>	05/31/04	07/15/04	Not filed	63
	<i>10-K</i>	08/31/04	11/29/04	Not filed	59
	<i>10-Q</i>	11/30/04	01/14/05	Not filed	57
	<i>10-Q</i>	02/28/05	04/14/05	Not filed	54
	<i>10-Q</i>	05/31/05	07/15/05	Not filed	51
	<i>10-K</i>	08/31/05	11/29/05	Not filed	47
	<i>10-Q</i>	11/30/05	01/17/06	Not filed	45
<i>10-Q</i>	02/28/06	04/14/06	Not filed	42	
<i>10-Q</i>	05/31/06	07/17/06	Not filed	39	
<i>10-K</i>	08/31/06	11/29/06	Not filed	35	

<b>Company Name</b>	<b>Form Type</b>	<b>Period Ended</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Months Delinquent (rounded up)</b>
<b>Gerald Stevens, Inc.</b> (continued)	<i>10-Q</i>	11/30/06	01/16/07	Not filed	33
	<i>10-Q</i>	02/28/07	04/16/07	Not filed	30
	<i>10-Q</i>	05/31/07	07/16/07	Not filed	27
	<i>10-K</i>	08/31/07	11/29/07	Not filed	23
	<i>10-Q</i>	11/30/07	01/14/08	Not filed	21
	<i>10-Q</i>	02/29/08	04/14/08	Not filed	18
	<i>10-Q</i>	05/31/08	07/15/08	Not filed	15
	<i>10-K</i>	08/31/08	12/01/08	Not filed	10
	<i>10-Q</i>	11/30/08	01/14/09	Not filed	9
	<i>10-Q</i>	02/28/09	04/14/09	Not filed	6
	<i>10-Q</i>	05/31/09	07/15/09	Not filed	3
	<b>Total Filings Delinquent</b>				
<b>Leisure Time Casinos &amp; Resorts, Inc.</b>	<i>10-Q</i>	09/30/00	11/14/00	Not filed	107
	<i>10-Q</i>	12/31/00	02/14/01	Not filed	104
	<i>10-Q</i>	03/31/01	05/15/01	Not filed	101
	<i>10-K</i>	06/30/01	09/28/01	Not filed	97
	<i>10-Q</i>	09/30/01	11/14/01	Not filed	95
	<i>10-Q</i>	12/31/01	02/14/02	Not filed	92
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	89
	<i>10-K</i>	06/30/02	09/30/02	Not filed	85
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	83
	<i>10-Q</i>	12/31/02	02/14/03	Not filed	80
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	77
	<i>10-K</i>	06/30/03	09/29/03	Not filed	73
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	71
	<i>10-Q</i>	12/31/03	02/17/04	Not filed	68
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	65
	<i>10-K</i>	06/30/04	09/28/04	Not filed	61
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	59
	<i>10-Q</i>	12/31/04	02/14/05	Not filed	56
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	53
	<i>10-K</i>	06/30/05	09/28/05	Not filed	49
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	47
<i>10-Q</i>	12/31/05	02/14/06	Not filed	44	
<i>10-Q</i>	03/31/06	05/15/06	Not filed	41	
<i>10-K</i>	06/30/06	09/28/06	Not filed	37	
<i>10-Q</i>	09/30/06	11/14/06	Not filed	35	



<b>Company Name</b>	<b>Form Type</b>	<b>Period Ended</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Months Delinquent (rounded up)</b>
<b>Leisure Time Casinos &amp; Resorts, Inc.</b> (continued)	<i>10-Q</i>	12/31/06	02/14/07	Not filed	32
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	29
	<i>10-K</i>	06/30/07	09/28/07	Not filed	25
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	23
	<i>10-Q</i>	12/31/07	02/14/08	Not filed	20
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	17
	<i>10-K</i>	06/30/08	09/29/08	Not filed	13
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	11
	<i>10-Q</i>	12/31/08	02/17/09	Not filed	8
	<i>10-Q</i>	03/31/09	05/15/09	Not filed	5
	<i>10-K</i>	06/30/09	08/14/09	Not filed	2
<b>Total Filings Delinquent</b>					<b>36</b>
<b>Platinum Entertainment, Inc.</b> (n/k/a Vidalia Gichner Holdings, Inc.)	<i>10-Q</i>	06/30/00	08/14/00	Not filed	110
	<i>10-Q</i>	09/30/00	11/14/00	Not filed	107
	<i>10-K</i>	12/31/00	04/02/01	Not filed	102
	<i>10-Q</i>	03/31/01	05/15/01	Not filed	101
	<i>10-Q</i>	06/30/01	08/14/01	Not filed	98
	<i>10-Q</i>	09/30/01	11/14/01	Not filed	95
	<i>10-K</i>	12/31/01	04/01/02	Not filed	90
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	89
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	86
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	83
	<i>10-K</i>	12/31/02	03/31/03	Not filed	79
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	77
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	74
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	71
	<i>10-K</i>	12/31/03	03/30/04	Not filed	67
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	65
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	62
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	59
	<i>10-K</i>	12/31/04	03/31/05	Not filed	55
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	53
<i>10-Q</i>	06/30/05	08/15/05	Not filed	50	
<i>10-Q</i>	09/30/05	11/14/05	Not filed	47	
<i>10-K</i>	12/31/05	03/31/06	Not filed	43	
<i>10-Q</i>	03/31/06	05/15/06	Not filed	41	

<b>Company Name</b>	<b>Form Type</b>	<b>Period Ended</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Months Delinquent (rounded up)</b>
<b>Platinum Entertainment, Inc. (n/k/a Vidalia Gichner Holdings, Inc.) (continued)</b>	<i>10-Q</i>	06/30/06	08/14/06	Not filed	38
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	35
	<i>10-K</i>	12/31/06	04/02/07	Not filed	30
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	29
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	26
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	23
	<i>10-K</i>	12/31/07	03/31/08	Not filed	19
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	17
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	14
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	11
	<i>10-K</i>	12/31/08	03/31/09	Not filed	7
	<i>10-Q</i>	06/30/09	08/14/09	Not filed	2
	<b>Total Filings Delinquent</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.