

U.S. SECURITIES AND EXCHANGE COMMISSION
Washington, D.C.

SECURITIES EXCHANGE ACT OF 1934
Release No. 57999 / June 23, 2008

Administrative Proceeding File No. 3-13078

In the Matter of Acclaim Entertainment, Inc., Family Golf Centers, Inc., Graham-Field Health Products, Inc., Lechters, Inc., and Texfi Industries, Inc.

Administrative Proceeding File No. 3-13079

In the Matter of Benguet Corp., Clean Systems Technology Group, Ltd., Lumenon Innovative Lightwave Technology, Inc., Symbiat, Inc., Uniroyal Technology Corp., and Value Holdings, Inc. (n/k/a Galea Life Sciences, Inc.)

**SECURITIES AND EXCHANGE COMMISSION INSTITUTES
ADMINISTRATIVE PROCEEDINGS AGAINST ELEVEN COMPANIES FOR
FAILURE TO MAKE REQUIRED PERIODIC FILINGS**

The U.S. Securities and Exchange Commission today instituted two separate public administrative proceedings against a total of eleven companies to determine whether the registration of each class of their securities should be revoked or suspended for a period not exceeding twelve months for failure to file required periodic reports (ticker symbols provided where available):

In the Matter of Acclaim Entertainment, Inc., et al., Administrative Proceeding File No. 3-13078

- Acclaim Entertainment, Inc. (AKLMQ)
- Family Golf Centers, Inc. (FGCIQ)
- Graham-Field Health Products, Inc. (GFIHQ)
- Lechters, Inc. (LECH)
- Texfi Industries, Inc. (TXFIQ)

In the Matter of Benguet Corp., et al., Administrative Proceeding File No. 3-13079

- Benguet Corp. (BENGF)
- Clean Systems Technology Group, Ltd. (CSTM)
- Lumenon Innovative Lightwave Technology, Inc. (LUMMQ)
- Symbiat, Inc. (SYBA)
- Uniroyal Technology Corp. (UTCIQ)
- Value Holdings, Inc. (n/k/a Galea Life Sciences, Inc.) (GLSN)

In each of these Orders, the Division of Enforcement (Division) alleges that the issuers are delinquent in their required periodic filings with the Commission.

In each of these proceedings, instituted pursuant to Securities Exchange Act of 1934 (Exchange Act) Section 12(j), a hearing will be scheduled before an Administrative Law Judge. At those hearings, the judge will hear evidence from the Division and the respondents to determine whether the allegations of the Division contained in the Order, which the Division alleges constitute failures to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 or 13a-16 thereunder, are true. The judge in each proceeding will then determine whether the registrations pursuant to Exchange Act Section 12 of the securities of the respective respondents should be revoked or suspended for a period not exceeding twelve months. The Commission ordered that the Administrative Law Judge in each proceeding issue an initial decision not later than 120 days from the date of service of the order instituting proceedings.