

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES AND EXCHANGE ACT OF 1934  
Release No. 58427 / August 27, 2008

Admin. Proc. File No. 3-13147

IN THE MATTER OF MARKLAND TECHNOLOGIES, INC.

The United States Securities and Exchange Commission (Commission) today issued an Order Instituting Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Order) against Markland Technologies, Inc. (Respondent). The Order alleges that the Respondent 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, 2005. The Respondent did not respond to a delinquency letter sent to it by the Commission's Division of Corporation Finance requesting compliance with its periodic filing obligations.

A hearing will be held by an Administrative Law Judge to determine whether the allegations contained in the Order are true, to afford the Respondent an opportunity to establish any defenses to such allegations, and to determine whether it is necessary or 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 Respondent registered pursuant to Section 12 of the Securities Exchange Act of 1934. The Order requires the Administrative Law Judge to 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.