

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
September 17, 2008

ADMINISTRATIVE PROCEEDING
File No. 3-13207

In the Matter of	:	
	:	
	:	
Blue Angel Holdings Corp.,	:	ORDER INSTITUTING
Byron Enterprises, Inc.,	:	PROCEEDINGS AND NOTICE
Captains Management Corp.,	:	OF HEARING PURSUANT TO
Coronado Resources, Inc.,	:	SECTION 12(j) OF THE
Hometeach.com, Inc.,	:	SECURITIES EXCHANGE ACT
Joshua Tree Construction, Inc.,	:	OF 1934
Magellan Filmed Entertainment,	:	
Inc., and	:	
Solar Enterprises, Inc.,	:	
	:	
	:	
Respondents.	:	

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 Blue Angel Holdings Corp., Byron Enterprises, Inc., Captains Management Corp., Coronado Resources, Inc., Hometeach.com, Inc., Joshua Tree Construction, Inc., Magellan Filmed Entertainment, Inc., and Solar Enterprises, Inc.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. Blue Angel Holdings Corp. (CIK No. 1161327) is a New York corporation located in Williamsville, New York with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Blue Angel is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-SB registration statement on October 19, 2001, which reported an accumulated deficit of \$42,035.

2. Byron Enterprises, Inc. (CIK No. 1140462) is a revoked Nevada corporation located in Irvine, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Byron 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 \$8,313.

3. Captains Management Corp. (CIK No. 1104164) is a revoked Nevada corporation located in Beverly Hills, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Captains 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 30, 2000, which reported liabilities of \$113,315.

4. Coronado Resources, Inc. (CIK No. 1082825) is a revoked Nevada corporation located in Escondido, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Coronado 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 an accumulated deficit of \$12,840.

5. Hometeach.com, Inc. (CIK No. 1099729) is a revoked Nevada corporation located in Dana Point, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Hometeach 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 March 31, 2001, which reported accumulated losses of \$107,084.

6. Joshua Tree Construction, Inc. (CIK No. 1130481) is a revoked Nevada corporation located in Canfield, Ohio with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Joshua Tree 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 an accumulated deficit of \$3,978,374.

7. Magellan Filmed Entertainment, Inc. (CIK No. 1092804) is a terminated Delaware corporation located in Kirkland, Washington with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Magellan 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 total liabilities of \$2,244,428.

8. Solar Enterprises, Inc. (CIK No. 1103589) is a suspended California corporation located in Los Angeles, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Solar 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 November 30, 2001.

B. DELINQUENT PERIODIC FILINGS

9. 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.

10. 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.

11. 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.

Florence E. Harmon
Acting Secretary

Attachment

Appendix 1
Chart of Delinquent Filings
In the Matter of Blue Angel Holdings Corp., et al.

Company Name	Form Type	Period Ended	Due Date	Date Received	Months delinquent (rounded up)
Blue Angel Holdings Corp.	<i>10-QSB</i>	03/31/01	02/04/02	Not filed	79
	<i>10-QSB</i>	06/30/01	02/04/02	Not filed	79
	<i>10-QSB</i>	09/30/01	02/04/02	Not filed	79
	<i>10-KSB</i>	12/31/01	04/01/02	Not filed	77
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	76
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	73
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	70
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	66
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	64
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	61
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	58
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	54
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	52
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	49
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	46
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	42
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	40
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	37
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	34
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	30
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	28
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	25
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	22
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	17
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	16
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	13
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	10
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	6

Company Name	Form Type	Period Ended	Due Date	Date Received	Months delinquent (rounded up)
Blue Angel Holdings Corp.					
	<i>10-Q</i> ¹	03/31/08	05/15/08	Not filed	4
	<i>10-Q</i>	06/30/08	08/15/08	Not filed	1
Total Filings Delinquent	30				
Byron Enterprises, Inc.					
	<i>10-KSB</i>	12/31/01	04/01/02	Not filed	77
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	76
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	73
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	70
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	66
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	64
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	61
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	58
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	54
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	52
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	49
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	46
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	42
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	40
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	37
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	34
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	30
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	28
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	25
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	22
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	17
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	16
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	13
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	10

¹Regulation S-B and its accompanying forms, including Forms 10-QSB and 10-KSB, are in the process of being removed from the federal securities laws. See Release No. 34-56994 (Dec. 19, 2007). The removal is taking effect over a transition period that will conclude on March 15, 2009, so by that date, all reporting companies that previously filed their periodic reports on Forms 10-QSB and 10-KSB will be 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) will have the option of using new, scaled disclosure requirements that Regulation S-K now includes.

Company Name	Form Type	Period Ended	Due Date	Date Received	Months delinquent (rounded up)
Byron Enterprises, Inc.	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	6
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	4
	<i>10-Q</i>	06/30/08	08/15/08	Not filed	1
Total Filings Delinquent	27				

Captains Management Corp.

<i>10-QSB</i>	09/30/00	11/14/00	Not filed	94
<i>10-KSB</i>	12/31/00	04/02/01	Not filed	89
<i>10-QSB</i>	03/31/01	05/15/01	Not filed	88
<i>10-QSB</i>	06/30/01	08/14/01	Not filed	85
<i>10-QSB</i>	09/30/01	11/14/01	Not filed	82
<i>10-KSB</i>	12/31/01	04/01/02	Not filed	77
<i>10-QSB</i>	03/31/02	05/15/02	Not filed	76
<i>10-QSB</i>	06/30/02	08/14/02	Not filed	73
<i>10-QSB</i>	09/30/02	11/14/02	Not filed	70
<i>10-KSB</i>	12/31/02	03/31/03	Not filed	66
<i>10-QSB</i>	03/31/03	05/15/03	Not filed	64
<i>10-QSB</i>	06/30/03	08/14/03	Not filed	61
<i>10-QSB</i>	09/30/03	11/14/03	Not filed	58
<i>10-KSB</i>	12/31/03	03/30/04	Not filed	54
<i>10-QSB</i>	03/31/04	05/17/04	Not filed	52
<i>10-QSB</i>	06/30/04	08/16/04	Not filed	49
<i>10-QSB</i>	09/30/04	11/15/04	Not filed	46
<i>10-KSB</i>	12/31/04	03/31/05	Not filed	42
<i>10-QSB</i>	03/31/05	05/16/05	Not filed	40
<i>10-QSB</i>	06/30/05	08/15/05	Not filed	37
<i>10-QSB</i>	09/30/05	11/14/05	Not filed	34
<i>10-KSB</i>	12/31/05	03/31/06	Not filed	30
<i>10-QSB</i>	03/31/06	05/15/06	Not filed	28
<i>10-QSB</i>	06/30/06	08/14/06	Not filed	25
<i>10-QSB</i>	09/30/06	11/14/06	Not filed	22
<i>10-KSB</i>	12/31/06	04/02/07	Not filed	17

Company Name	Form Type	Period Ended	Due Date	Date Received	Months delinquent (rounded up)
Captains Management Corp.	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	16
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	13
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	10
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	6
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	4
	<i>10-Q</i>	06/30/08	08/15/08	Not filed	1
	Total Filings Delinquent	32			

Coronado Resources, Inc.

<i>10-KSB</i>	12/31/01	04/01/02	Not filed	77	
<i>10-QSB</i>	03/31/02	05/15/02	Not filed	76	
<i>10-QSB</i>	06/30/02	08/14/02	Not filed	73	
<i>10-QSB</i>	09/30/02	11/14/02	Not filed	70	
<i>10-KSB</i>	12/31/02	03/31/03	Not filed	66	
<i>10-QSB</i>	03/31/03	05/15/03	Not filed	64	
<i>10-QSB</i>	06/30/03	08/14/03	Not filed	61	
<i>10-QSB</i>	09/30/03	11/14/03	Not filed	58	
<i>10-KSB</i>	12/31/03	03/30/04	Not filed	54	
<i>10-QSB</i>	06/30/04	08/16/04	Not filed	49	
<i>10-QSB</i>	09/30/04	11/15/04	Not filed	46	
<i>10-KSB</i>	12/31/04	03/31/05	Not filed	42	
<i>10-QSB</i>	03/31/05	05/16/05	Not filed	40	
<i>10-QSB</i>	06/30/05	08/15/05	Not filed	37	
<i>10-QSB</i>	09/30/05	11/14/05	Not filed	34	
<i>10-KSB</i>	12/31/05	03/31/06	Not filed	30	
<i>10-QSB</i>	03/31/06	05/15/06	Not filed	28	
<i>10-QSB</i>	06/30/06	08/14/06	Not filed	25	
<i>10-QSB</i>	09/30/06	11/14/06	Not filed	22	
<i>10-KSB</i>	12/31/06	04/02/07	Not filed	17	
<i>10-QSB</i>	03/31/07	05/15/07	Not filed	16	
<i>10-QSB</i>	06/30/07	08/14/07	Not filed	13	
<i>10-QSB</i>	09/30/07	11/14/07	Not filed	10	
<i>10-KSB</i>	12/31/07	03/31/08	Not filed	6	
<i>10-Q</i>	03/31/08	05/15/08	Not filed	4	
<i>10-Q</i>	06/30/08	08/15/08	Not filed	1	
Total Filings Delinquent	26				

Company Name	Form Type	Period Ended	Due Date	Date Received	Months delinquent (rounded up)
Hometeach.com, Inc.	<i>10-KSB</i>	06/30/01	09/28/01	Not filed	84
	<i>10-QSB</i>	09/30/01	11/14/01	Not filed	82
	<i>10-QSB</i>	12/31/01	02/14/02	Not filed	79
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	76
	<i>10-KSB</i>	06/30/02	09/30/02	Not filed	72
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	70
	<i>10-QSB</i>	12/31/02	02/14/03	Not filed	67
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	64
	<i>10-KSB</i>	06/30/03	09/29/03	Not filed	60
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	58
	<i>10-QSB</i>	12/31/03	02/17/04	Not filed	55
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	52
	<i>10-KSB</i>	06/30/04	09/28/04	Not filed	48
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	46
	<i>10-QSB</i>	12/31/04	02/14/05	Not filed	43
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	40
	<i>10-KSB</i>	06/30/05	09/28/05	Not filed	36
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	34
	<i>10-QSB</i>	12/31/05	02/14/06	Not filed	31
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	28
	<i>10-KSB</i>	06/30/06	09/28/06	Not filed	24
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	22
	<i>10-QSB</i>	12/31/06	02/14/07	Not filed	19
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	16
	<i>10-KSB</i>	06/30/07	09/28/07	Not filed	12
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	10
	<i>10-QSB</i>	12/31/07	02/14/08	Not filed	7
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	4
	<i>10-Q</i>	06/30/08	08/15/08	Not filed	1
Total Filings Delinquent	29				

**Joshua Tree
Construction, Inc.**

<i>10-KSB</i>	12/31/02	03/31/03	Not filed	66
<i>10-QSB</i>	03/31/03	05/15/03	Not filed	64
<i>10-QSB</i>	06/30/03	08/14/03	Not filed	61
<i>10-QSB</i>	09/30/03	11/14/03	Not filed	58
<i>10-KSB</i>	12/31/03	03/30/04	Not filed	54
<i>10-QSB</i>	03/31/04	05/17/04	Not filed	52

Company Name	Form Type	Period Ended	Due Date	Date Received	Months delinquent (rounded up)
Joshua Tree Construction, Inc.	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	49
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	46
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	42
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	40
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	37
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	34
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	30
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	28
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	25
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	22
	<i>10-KSB</i>	12/31/06	04/01/07	Not filed	17
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	16
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	13
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	10
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	6
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	4
	<i>10-Q</i>	06/30/08	08/15/08	Not filed	1

Total Filings Delinquent 23

Magellan Filmed Entertainment, Inc.

<i>10-KSB</i>	12/31/01	04/01/02	Not filed	77
<i>10-QSB</i>	03/31/02	05/15/02	Not filed	76
<i>10-QSB</i>	06/30/02	08/14/02	Not filed	73
<i>10-QSB</i>	09/30/02	11/14/02	Not filed	70
<i>10-KSB</i>	12/31/02	03/31/03	Not filed	66
<i>10-QSB</i>	03/31/03	05/15/03	Not filed	64
<i>10-QSB</i>	06/30/03	08/14/03	Not filed	61
<i>10-QSB</i>	09/30/03	11/14/03	Not filed	58
<i>10-KSB</i>	12/31/03	03/30/04	Not filed	54
<i>10-QSB</i>	03/31/04	05/17/04	Not filed	52
<i>10-QSB</i>	06/30/04	08/16/04	Not filed	49
<i>10-QSB</i>	09/30/04	11/15/04	Not filed	46
<i>10-KSB</i>	12/31/04	03/31/05	Not filed	42
<i>10-QSB</i>	03/31/05	05/16/05	Not filed	40
<i>10-QSB</i>	06/30/05	08/15/05	Not filed	37
<i>10-QSB</i>	09/30/05	11/14/05	Not filed	34
<i>10-KSB</i>	12/31/05	03/31/06	Not filed	30
<i>10-QSB</i>	03/31/06	05/15/06	Not filed	28

Company Name	Form Type	Period Ended	Due Date	Date Received	Months delinquent (rounded up)
Magellan Filmed Entertainment, Inc.	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	25
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	22
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	17
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	16
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	13
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	10
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	6
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	4
	<i>10-Q</i>	06/30/08	08/15/08	Not filed	1
	Total Filings Delinquent	27			

Solar Enterprises, Inc.

<i>10-KSB</i>	02/28/02	05/29/02	Not filed	76
<i>10-QSB</i>	05/31/02	07/15/02	Not filed	74
<i>10-QSB</i>	08/31/02	10/15/02	Not filed	71
<i>10-QSB</i>	11/30/02	01/14/03	Not filed	68
<i>10-KSB</i>	02/28/03	05/29/03	Not filed	64
<i>10-QSB</i>	05/31/03	07/15/03	Not filed	62
<i>10-QSB</i>	08/31/03	10/15/03	Not filed	59
<i>10-QSB</i>	11/30/03	01/14/04	Not filed	56
<i>10-KSB</i>	02/29/04	06/01/04	Not filed	51
<i>10-QSB</i>	05/31/04	07/15/04	Not filed	50
<i>10-QSB</i>	08/31/04	10/15/04	Not filed	47
<i>10-QSB</i>	11/30/04	01/14/05	Not filed	44
<i>10-KSB</i>	02/28/05	05/31/05	Not filed	40
<i>10-QSB</i>	05/31/05	07/15/05	Not filed	38
<i>10-QSB</i>	08/31/05	10/17/05	Not filed	35
<i>10-QSB</i>	11/30/05	01/17/06	Not filed	32
<i>10-KSB</i>	02/28/06	05/30/06	Not filed	28
<i>10-QSB</i>	05/31/06	07/17/06	Not filed	26
<i>10-QSB</i>	08/31/06	10/17/06	Not filed	23
<i>10-QSB</i>	11/30/06	01/17/07	Not filed	20
<i>10-KSB</i>	02/28/07	05/30/07	Not filed	16
<i>10-QSB</i>	05/31/07	07/17/07	Not filed	14
<i>10-QSB</i>	08/31/07	10/17/07	Not filed	11
<i>10-QSB</i>	11/30/07	01/17/08	Not filed	8
<i>10-KSB</i>	02/28/08	05/30/08	Not filed	4

Company Name	Form Type	Period Ended	Due Date	Date Received	Months delinquent (rounded up)
Solar Enterprises, Inc.	<i>10-Q</i>	05/31/08	07/18/08	Not filed	2
Total Filings Delinquent	26				