

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**  
**November 30, 2007**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-12895**

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<b>In the Matter of</b>	:	
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	:	
<b>e4L, Inc.,</b>	:	<b>ORDER INSTITUTING</b>
<b>Luminex Lighting, Inc.,</b>	:	<b>PROCEEDINGS AND NOTICE</b>
<b>MD Healthshares Corp.,</b>	:	<b>OF HEARING PURSUANT TO</b>
<b>Royal Holiday Mobile</b>	:	<b>SECTION 12(j) OF THE</b>
<b>Estates, Inc., and</b>	:	<b>SECURITIES EXCHANGE ACT</b>
<b>Sales Strategies, Inc.,</b>	:	<b>OF 1934</b>
	:	
<b>Respondents.</b>	:	
	:	

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**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 e4L, Inc., Luminex Lighting, Inc., MD Healthshares Corp., Royal Holiday Mobile Estates, Inc., and Sales Strategies, Inc.

**II.**

After an investigation, the Division of Enforcement alleges that:

**A. RESPONDENTS**

1. e4L, Inc. (“e4L”) (CIK No. 70412) is a void Delaware corporation located in Van Nuys, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(b). e4L 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 from operations of \$49,447 for the prior two quarters. On March 5, 2001, the company filed a Chapter 11 bankruptcy petition in the U.S. Bankruptcy Court for the Central District of California.

2. Luminex Lighting, Inc. (“Luminex”) (CIK No. 1039640) is a suspended California corporation located in Chino, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Luminex is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 8-A registration on July 22, 1998.

3. MD Healthshares Corp. (“MD”) (CIK No. 1038049) is a revoked Louisiana corporation located in Baton Rouge, Louisiana with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). MD 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, 1999.

4. Royal Holiday Mobile Estates, Inc. (“Royal Holiday”) (CIK No. 1111250) is a Nevada corporation located in Fontana, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Royal Holiday 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, 2003, which reported that the company had no assets or operations and had a net loss since inception of \$20,305.

5. Sales Strategies, Inc. (“Sales Strategies”) (CIK No. 1108240) is a revoked Nevada corporation located in Los Angeles, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Sales Strategies 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, 2003, which reported a net loss since inception of \$15,950.

#### B. DELINQUENT PERIODIC FILINGS

6. 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.

7. 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 (Forms 10-K or 10-KSB), and Rule 13a-13 requires issuers to file quarterly reports (Forms 10-Q or 10-QSB).

8. 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 it 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.

Nancy M. Morris  
Secretary

Attachment

## Appendix 1

### Chart of Delinquent Filings *In the Matter of e4L, Inc., et al.*

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>e4L, Inc.</b>					
	10-Q	12/31/00	02/14/01	Not filed	81
	10-K	03/31/01	06/29/01	Not filed	77
	10-Q	06/30/01	08/14/01	Not filed	75
	10-Q	09/30/01	11/14/01	Not filed	72
	10-Q	12/31/01	02/14/02	Not filed	69
	10-K	03/31/02	07/01/02	Not filed	64
	10-Q	06/30/02	08/14/02	Not filed	63
	10-Q	09/30/02	11/14/02	Not filed	60
	10-Q	12/31/02	02/14/03	Not filed	57
	10-K	03/31/03	06/30/03	Not filed	53
	10-Q	06/30/03	08/14/03	Not filed	51
	10-Q	09/30/03	11/14/03	Not filed	48
	10-Q	12/31/03	02/17/04	Not filed	45
	10-K	03/31/04	06/29/04	Not filed	41
	10-Q	06/30/04	08/16/04	Not filed	39
	10-Q	09/30/04	11/15/04	Not filed	36
	10-Q	12/31/04	02/14/05	Not filed	33
	10-K	03/31/05	06/29/05	Not filed	29
	10-Q	06/30/05	08/15/05	Not filed	27
	10-Q	09/30/05	11/14/05	Not filed	24
	10-Q	12/31/05	02/14/06	Not filed	21
	10-K	03/31/06	06/29/06	Not filed	17
	10-Q	06/30/06	08/14/06	Not filed	15
	10-Q	09/30/06	11/14/06	Not filed	12
	10-Q	12/31/06	02/14/07	Not filed	9
	10-K	03/31/07	06/29/07	Not filed	5
	10-Q	06/30/07	08/14/07	Not filed	3
	10-Q	09/30/07	11/14/07	Not filed	0
Total Filings Delinquent	28				

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Luminex Lighting, Inc.</b>	10-QSB	09/30/98	11/16/98	Not filed	108
	10-KSB	12/31/98	03/31/99	Not filed	104
	10-QSB	03/31/99	05/17/99	Not filed	102
	10-QSB	06/30/99	08/16/99	Not filed	99
	10-QSB	09/30/99	11/15/99	Not filed	96
	10-KSB	12/31/99	03/30/00	Not filed	92
	10-QSB	03/31/00	05/15/00	Not filed	90
	10-QSB	06/30/00	08/14/00	Not filed	87
	10-QSB	09/30/00	11/14/00	Not filed	84
	10-KSB	12/31/00	04/02/01	Not filed	79
	10-QSB	03/31/01	05/15/01	Not filed	78
	10-QSB	06/30/01	08/14/01	Not filed	75
	10-QSB	09/30/01	11/14/01	Not filed	72
	10-KSB	12/31/01	04/01/02	Not filed	67
	10-QSB	03/31/02	05/15/02	Not filed	66
	10-QSB	06/30/02	08/14/02	Not filed	63
	10-QSB	09/30/02	11/14/02	Not filed	60
	10-KSB	12/31/02	03/31/03	Not filed	56
	10-QSB	03/31/03	05/15/03	Not filed	54
	10-QSB	06/30/03	08/14/03	Not filed	51
	10-QSB	09/30/03	11/14/03	Not filed	48
	10-KSB	12/31/03	03/30/04	Not filed	44
	10-QSB	03/31/04	05/17/04	Not filed	42
	10-QSB	06/30/04	08/16/04	Not filed	39
	10-QSB	09/30/04	11/15/04	Not filed	36
	10-KSB	12/31/04	03/31/05	Not filed	32
	10-QSB	03/31/05	05/16/05	Not filed	30
	10-QSB	06/30/05	08/15/05	Not filed	27
	10-QSB	09/30/05	11/14/05	Not filed	24
	10-KSB	12/31/05	03/31/06	Not filed	20
	10-QSB	03/31/06	05/15/06	Not filed	18
	10-QSB	06/30/06	08/14/06	Not filed	15
	10-QSB	09/30/06	11/14/06	Not filed	12
	10-KSB	12/31/06	04/02/07	Not filed	7
	10-QSB	03/31/07	05/15/07	Not filed	6
	10-QSB	06/30/07	08/14/07	Not filed	3
10-QSB	09/30/07	11/14/07	Not filed	0	

Total Filings Delinquent

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Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>MD Healthshares Corp.</b>					
	10-QSB	06/30/99	08/16/99	Not filed	99
	10-QSB	09/30/99	11/15/99	Not filed	96
	10-KSB	12/31/99	03/30/00	Not filed	92
	10-QSB	03/31/00	05/15/00	Not filed	90
	10-QSB	06/30/00	08/14/00	Not filed	87
	10-QSB	09/30/00	11/14/00	Not filed	84
	10-KSB	12/31/00	04/02/01	Not filed	79
	10-QSB	03/31/01	05/15/01	Not filed	78
	10-QSB	06/30/01	08/14/01	Not filed	75
	10-QSB	09/30/01	11/14/01	Not filed	72
	10-KSB	12/31/01	04/01/02	Not filed	67
	10-QSB	03/31/02	05/15/02	Not filed	66
	10-QSB	06/30/02	08/14/02	Not filed	63
	10-QSB	09/30/02	11/14/02	Not filed	60
	10-KSB	12/31/02	03/31/03	Not filed	56
	10-QSB	03/31/03	05/15/03	Not filed	54
	10-QSB	06/30/03	08/14/03	Not filed	51
	10-QSB	09/30/03	11/14/03	Not filed	48
	10-KSB	12/31/03	03/30/04	Not filed	44
	10-QSB	03/31/04	05/17/04	Not filed	42
	10-QSB	06/30/04	08/16/04	Not filed	39
	10-QSB	09/30/04	11/15/04	Not filed	36
	10-KSB	12/31/04	03/31/05	Not filed	32
	10-QSB	03/31/05	05/16/05	Not filed	30
	10-QSB	06/30/05	08/15/05	Not filed	27
	10-QSB	09/30/05	11/14/05	Not filed	24
	10-KSB	12/31/05	03/31/06	Not filed	20
	10-QSB	03/31/06	05/15/06	Not filed	18
	10-QSB	06/30/06	08/14/06	Not filed	15
	10-QSB	09/30/06	11/14/06	Not filed	12
	10-KSB	12/31/06	04/02/07	Not filed	7
	10-QSB	03/31/07	05/15/07	Not filed	6
	10-QSB	06/30/07	08/14/07	Not filed	3
	10-QSB	09/30/07	11/14/07	Not filed	0

Total Filings Delinquent

34

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Royal Holiday Mobile Estates, Inc.</b>					
	10-QSB	09/30/03	11/14/03	Not filed	48
	10-KSB	12/31/03	03/30/04	Not filed	44
	10-QSB	03/31/04	05/17/04	Not filed	42
	10-QSB	06/30/04	08/16/04	Not filed	39
	10-QSB	09/30/04	11/15/04	Not filed	36
	10-KSB	12/31/04	03/31/05	Not filed	32
	10-QSB	03/31/05	05/16/05	Not filed	30
	10-QSB	06/30/05	08/15/05	Not filed	27
	10-QSB	09/30/05	11/14/05	Not filed	24
	10-KSB	12/31/05	03/31/06	Not filed	20
	10-QSB	03/31/06	05/15/06	Not filed	18
	10-QSB	06/30/06	08/14/06	Not filed	15
	10-QSB	09/30/06	12/29/06	Not filed	11
	10-KSB	12/31/06	04/02/07	Not filed	7
	10-QSB	03/31/07	05/15/07	Not filed	6
	10-QSB	06/30/07	08/14/07	Not filed	3
	10-QSB	09/30/07	11/14/07	Not filed	0

Total Filings Delinquent

17

**Sales Strategies, Inc.**

10-Q	09/30/03	11/14/03	Not filed	48
10-K	12/31/03	03/30/04	Not filed	44
10-Q	03/31/04	05/17/04	Not filed	42
10-Q	06/30/04	08/16/04	Not filed	39
10-Q	09/30/04	11/15/04	Not filed	36
10-K	12/31/04	03/31/05	Not filed	32
10-Q	03/31/05	05/16/05	Not filed	30
10-Q	06/30/05	08/15/05	Not filed	27
10-Q	09/30/05	11/14/05	Not filed	24
10-K	12/31/05	03/31/06	Not filed	20
10-Q	03/31/06	05/15/06	Not filed	18
10-Q	06/30/06	08/14/06	Not filed	15
10-Q	09/30/06	11/14/06	Not filed	12
10-K	12/31/06	04/02/07	Not filed	7
10-Q	03/31/07	05/15/07	Not filed	6
10-Q	06/30/07	08/14/07	Not filed	3



Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Sales Strategies, Inc.</b>	<i>10-Q</i>	09/30/07	11/14/07	Not filed	0
Total Filings Delinquent	17				