

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
November 27, 2006

ADMINISTRATIVE PROCEEDING
File No. 3-12486

In the Matter of

**Amanda Company, Inc.,
Com21, Inc.,
Eco Soil Systems, Inc., and
Healthtrac, 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”).

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. Amanda Company, Inc. (“AMNA”)¹ (CIK No. 1000266) is an expired Utah corporation located in Irvine, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). The company 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 December 31, 2002, which reported a net loss of \$271,212 for the prior three months. For fiscal year 2002, AMNA’s auditors expressed uncertainty as to whether the company could continue as a going concern in light of its recurring losses and stockholders’ deficit. As of August 21, 2006, the company’s common stock was quoted on the Pink Sheets, had eight market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3). AMNA’s common stock had an average daily trading volume of 79,844 shares during the year ended October 30, 2006.

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

2. Com21, Inc. (“CMTOQ”) (CIK No. 945379) is a Delaware corporation located in San Jose, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). The company 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, 2003, which reported a net loss of \$5,817,000 for the prior three months. On July 15, 2003, CMTOQ filed for bankruptcy under Chapter 11 in the United States Bankruptcy Court for the Northern District of California. That proceeding was later converted to a Chapter 7 proceeding which was still pending as of November 20, 2006. In a Form 8-K filed on August 6, 2003, CMTOQ stated that it believed that its outstanding stock was without value. As of August 21, 2006, the company’s common stock was quoted on the Pink Sheets, had eight market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3). CMTOQ’s common stock had an average daily trading volume of 421,493 shares during the year ended October 30, 2006.

3. Eco Soil Systems, Inc. (“ESSI”) (CIK No. 876103) is an inactive Nebraska corporation located in San Diego, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). The company 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 \$3,326,000 for the prior three months. On October 15, 2002, ESSI filed for bankruptcy under Chapter 7 in the United States Bankruptcy Court for the Southern District of California. The bankruptcy proceeding was terminated on December 15, 2004 after the trustee determined that ESSI did not have sufficient assets to make a distribution to creditors. As of August 21, 2006, the company’s common stock was quoted on the Pink Sheets, had ten market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3). ESSI’s common stock had an average daily trading volume of 113,386 shares during the year ended October 30, 2006.

4. Healthtrac, Inc. (“HTAC”) (CIK No. 790948) is a cancelled British Columbia corporation located in Redwood City, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). The company 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, 2003, which reported a net loss of \$1,333,100 for the prior nine months. For fiscal year 2003, HTAC’s auditors expressed doubt about the company’s ability to continue as a going concern, in light of its recurring losses and working capital deficit. As of August 21, 2006, the company’s common stock was quoted on the Pink Sheets, had eleven market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3). HTAC’s common stock had an average daily trading volume of 244,937 shares during the year ended October 30, 2006.

B. DELINQUENT PERIODIC FILINGS

5. All of the Respondents are delinquent in their periodic filings with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1), were quoted on the Pink Sheets as of August 21, 2006, had average daily trading volumes in

excess of 79,000 shares during the year ended October 30, 2006, have repeatedly failed to meet their obligations to file timely periodic reports, and are headquartered in the Western United States.

6. Each of the respondents either failed to cure their delinquencies after being sent delinquency letters by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a current 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 their failure to make required periodic filings, 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 of this Order are true, and 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 to revoke the registrations of securities of the Respondents identified in Section II pursuant to Section 12(j) 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 each Respondent 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 a Respondent fails to file the directed Answer, or fails to appear at a hearing after being duly notified, the Respondent 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 each Respondent personally, by certified or express mail, or by any other means permitted by the Commission's 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.

Nancy M. Morris
Secretary

Attachment

Appendix 1

Chart of Delinquent Filings In the Matter of Amanda Company, Inc., et al.

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Amanda Company, Inc.					
	<i>10-QSB</i>	03/31/03	5/15/03	Not filed	42
	<i>10-QSB</i>	06/30/03	8/14/03	Not filed	39
	<i>10-KSB</i>	09/30/03	12/29/03	Not filed	35
	<i>10-QSB</i>	12/31/03	2/17/04	Not filed	33
	<i>10-QSB</i>	03/31/04	5/17/04	Not filed	30
	<i>10-QSB</i>	06/30/04	8/16/04	Not filed	27
	<i>10-KSB</i>	09/30/04	12/29/04	Not filed	23
	<i>10-QSB</i>	12/31/04	2/14/05	Not filed	21
	<i>10-QSB</i>	03/31/05	5/16/05	Not filed	18
	<i>10-QSB</i>	06/30/05	8/15/05	Not filed	15
	<i>10-KSB</i>	09/30/05	12/29/05	Not filed	11
	<i>10-QSB</i>	12/31/05	2/14/06	Not filed	9
	<i>10-QSB</i>	03/31/06	5/15/06	Not filed	6
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	3
Total Filings Delinquent		14			
Com21, Inc.					
	<i>10-Q</i>	06/30/03	8/14/03	Not filed	39
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	36
	<i>10-K</i>	12/31/03	3/30/04	Not filed	32
	<i>10-Q</i>	03/31/04	5/17/04	Not filed	30
	<i>10-Q</i>	06/30/04	8/16/04	Not filed	27
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	24
	<i>10-K</i>	12/31/04	3/31/05	Not filed	20
	<i>10-Q</i>	03/31/05	5/16/05	Not filed	18
	<i>10-Q</i>	06/30/05	8/15/05	Not filed	15
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	12
	<i>10-K</i>	12/31/05	3/31/06	Not filed	8
	<i>10-Q</i>	03/31/06	5/15/06	Not filed	6
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	3
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	0
Total Filings Delinquent		14			

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<i>Eco Soil Systems, Inc.</i>					
	10-Q	06/30/01	8/14/01	Not filed	63
	10-Q	09/30/01	11/14/01	Not filed	60
	10-K	12/31/01	4/1/02	Not filed	55
	10-Q	03/31/02	5/15/02	Not filed	54
	10-Q	06/30/02	8/14/02	Not filed	51
	10-Q	09/30/02	11/14/02	Not filed	48
	10-K	12/31/02	3/31/03	Not filed	44
	10-Q	03/31/03	5/15/03	Not filed	42
	10-Q	06/30/03	8/14/03	Not filed	39
	10-Q	09/30/03	11/14/03	Not filed	36
	10-K	12/31/03	3/30/04	Not filed	32
	10-Q	03/31/04	5/17/04	Not filed	30
	10-Q	06/30/04	8/16/04	Not filed	27
	10-Q	09/30/04	11/15/04	Not filed	24
	10-K	12/31/04	3/31/05	Not filed	20
	10-Q	03/31/05	5/16/05	Not filed	18
	10-Q	06/30/05	8/15/05	Not filed	15
	10-Q	09/30/05	11/14/05	Not filed	12
	10-K	12/31/05	3/31/06	Not filed	8
	10-Q	03/31/06	5/15/06	Not filed	6
	10-Q	06/30/06	08/14/06	Not filed	3
	10-Q	09/30/06	11/14/06	Not filed	0

Total Filings Delinquent

22

Healthtrac, Inc.

	10-K	02/29/04	5/31/04	Not filed	30
	10-Q	05/31/04	7/15/04	Not filed	28
	10-Q	08/31/04	10/15/04	Not filed	25
	10-Q	11/30/04	1/14/05	Not filed	22
	10-K	02/28/05	5/30/05	Not filed	18
	10-Q	05/31/05	7/15/05	Not filed	16
	10-Q	08/31/05	10/17/05	Not filed	13
	10-Q	11/30/05	1/17/06	Not filed	10
	10-K	02/28/06	5/30/06	Not filed	6
	10-Q	05/31/06	7/17/06	Not filed	4
	10-Q	08/31/06	10/15/06	Not filed	1

Total Filings Delinquent

11