SECURITIES AND EXCHANGE COMMISSION
Washington, D.C.

SECURITIES EXCHANGE ACT OF 1934
Rel. No. 56789 / November 15, 2007

Admin. Proc. File No. 3-12658

In the Matter of Laminaire Corp. (n/k/a Cavico Corp.), TAM Restaurants, Inc. (n/k/a Aerofoam Metals, Inc.), and Upside Development, Inc. (n/k/a Amorocorp)	ORDER DENYING MOTION FOR RECONSIDERATION

The Division of Enforcement ("the Division") previously moved to amend the order instituting proceedings ("OIP") in this matter to strike "TAM Restaurants, Inc. (n/k/a Aerofoam Metals, Inc.)" ("AMI") as a party. On October 22, 2007, we denied the Division's motion. The Division now seeks reconsideration of that October 22, 2007 determination.

On June 13, 2007, we instituted administrative proceedings against three Delaware corporations, including AMI, pursuant to Section 12(j) of the Securities Exchange Act of 1934 1/ to determine whether to revoke or suspend the registration of these corporations. The OIP alleged that the three issuers were delinquent in their required Exchange Act periodic filings with the Commission. 2/

On August 3, 2007, the Division moved pursuant to Rule of Practice 200(d) 3/ to amend the OIP to strike AMI as a party and leave "TAM Restaurants, Inc." ("TAMRI") as the remaining party ("the August 3 Motion"), on the basis that AMI is not the successor to TAMRI. The

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1/ 15 U.S.C. § 78*l*(g).

2/ Laminaire Corp. (n/k/a Cavico Corp.) and Upside Development, Inc. (n/k/a Amorocorp) each consented to the entry of our orders revoking the registration of each class of their securities registered pursuant to Exchange Act Section 12. See Order Making Findings and Revoking Registration of Securities Pursuant to Section 12(j) of the Securities Exchange Act of 1934 as to Laminaire Corp. (n/k/a Cavico Corp.), Securities Exchange Act Rel. No. 55968 (June 27, 2007), 90 SEC Docket 2881; Order Making Findings and Revoking Registration of Securities Pursuant to Section 12(j) of the Securities Exchange Act of 1934 as to Upside Development, Inc. (n/k/a Amorocorp), Exchange Act Rel. No. 56019 (July 6, 2007), 91 SEC Docket 31.

3/ 17 C.F.R. § 201.200(d).

Division asserted that, after the OIP was instituted, AMI advised the Division that "it was the victim of mistaken identity and that it had acquired a different and unrelated TAM Restaurants, Inc.," a Delaware corporation incorporated in March 2006. TAMRI opposed the Division's motion arguing that dismissal of AMI as a party would be "premature and may result in prejudice" to TAMRI, as the Division's motion "was based on incomplete facts." TAMRI requested that we stay this proceeding "pending a resolution of the actual corporate issue."

It was unclear to us after reviewing the pleadings and exhibits furnished by the parties what AMI's relationship is to TAMRI. Accordingly, on October 22, 2007, we denied the Division's motion to amend the OIP and directed that the record with respect to AMI's relationship to TAMRI be further developed. 4/ On October 25, 2007, the law judge set a hearing date of November 19, 2007 to address our directive to further develop the facts surrounding AMI's relationship to TAMRI.

On the same day that the law judge set the hearing date, the Division submitted a motion seeking reconsideration of the October 22, 2007 order denying the Division's motion to amend the OIP. TAMRI opposes the Division's motion. In its motion for reconsideration, the Division asserts that our issuance of the October 22, 2007 order "sua sponte is unusual without briefing by the parties." However, we explained in the October 22, 2007 order that Commission Rule of Practice 200(d)(2) provides a law judge with authority to amend an order instituting proceedings only to "include new matters of fact or law that are within the scope of the original order instituting proceedings." 5/ The amendment sought by the August 3 Motion, to dismiss AMI from the proceeding, was not within the scope of the original OIP, could not be decided by the law judge, and thus was properly decided by the Commission. 6/ Accordingly, after reviewing

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4/ See Order Denying Motion to Amend Order Instituting Proceedings, Exchange Act Rel. No. 56685 (Oct. 22, 2007), __ SEC Docket __.

5/ 17 C.F.R. § 201.200(d)(2).

6/ See Order Denying Motion to Amend Order Instituting Proceedings, Exchange Act Rel. No. 56685 (Oct. 22, 2007), __ SEC Docket __.

The Division suggests that its motion does not seek to dismiss a respondent because TAMRI remains a respondent, and AMI was mistakenly named in the OIP as TAMRI's successor. AMI was named and has been treated as a party. We also note that, on the same day that we instituted this proceeding, when we temporarily suspended the trading of securities of "TAM Restaurants, Inc. (n/k/a Aerofoam Metals, Inc.)" from June 13, 2007 through June 26, 2007, it was AMI whose trading was suspended. See Order of Suspension of Trading, Exchange Act Rel. No. 55902 (June 13, 2007), 90 SEC Docket 2539; Archive of Press Releases Issued by Aerofoam Metals, Inc., Mistaken Identity for Aerofoam Metals Incorporated, http://www.aerofoammetals.com/Press%20release%20-

(continued...)

the briefs and exhibits submitted by the Division, AMI, and TAMRI, we issued our October 22, 2007 order denying the motion.

In its motion for reconsideration, the Division reiterates its argument in the August 3, 2007 motion to amend the OIP to strike AMI as a party on the basis that AMI is not the successor to TAMRI. The Division asserts that AMI, "which is not a separate and distinct respondent, was simply captioned with [TAMRI]." In support of its argument, the Division refers for the first time to Exchange Act Rule 12b-2, 7/ which defines "succession" as

> the direct acquisition of the assets comprising a going business, whether by merger, consolidation, purchase, or other direct transfer; or the acquisition of control of a shell company in a transaction required to be reported on Form 8-K (§249.308 of this chapter) in compliance with Item 5.01 of that Form or on Form 20-F (§249.220f of this chapter) in compliance with Rule 13a-19 (§240.13a-19) or Rule 15d-19 (§240.15d-19). Except for an acquisition of control of a shell company, the term does not include the acquisition of control of a business unless followed by the direct acquisition of its assets. The terms succeed and successor have meanings correlative to the foregoing.

The Division argues that the relationship between AMI and TAMRI does not meet the requirements of Exchange Act Rule 12b-2 and that AMI therefore is not the successor to TAMRI.

We consider the Division's motion for reconsideration under Commission Rule of Practice 470. 8/ Reconsideration is an extraordinary remedy designed to correct manifest errors of law or fact or permit the introduction of newly discovered evidence. 9/ Motions for reconsideration are not to be used to reiterate arguments previously made or to cite authorities previously available. 10/ The Division's motion does not meet this rigorous standard. The Division does not identify any manifest error of law or fact or present newly discovered evidence.

6/ (...continued)
%20June%2014,%202007.htm, at *1 (issued June 14, 2007) (acknowledging the suspension of trading in AMI's securities on June 13, 2007).

7/ 17 C.F.R. § 240.12b-2.

8/ 17 C.F.R. § 201.470.

9/ See The Rockies Fund, Inc., Exchange Act Rel. No. 56344 (Sept. 4, 2007), __ SEC Docket __ (citing Philip A. Lehman, Exchange Act Rel. No. 54991 (Dec. 21, 2006), 89 SEC Docket 2006).

10/ See Id. at __ (citing Feeley & Willcox Asset Mgmt. Corp., 56 S.E.C. 1264, 1267 & n.8 (2003)).

The Division's motion does, however, raise a new basis on which to evaluate AMI's relationship to TAMRI.

Our October 22, 2007 order denying the Division's motion to amend the OIP to strike AMI as a party was premised on the ambiguity surrounding AMI's relationship to TAMRI. We therefore directed the parties to further develop the record on that issue. The law judge has set a hearing date of November 19, 2007 to follow that directive. We believe that the Division's observations regarding Exchange Act Rule 12b-2 merit further consideration at the hearing.

Accordingly, IT IS ORDERED THAT the Division of Enforcement's motion for reconsideration in this matter be, and it hereby is, denied.

By the Commission.

Nancy M. Morris
Secretary