

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
May 5, 2009

In the Matter of

**Harvard Industries, Inc.,
HealthCor Holdings, Inc.,
and
Helm Capital Group, Inc.**

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Harvard Industries, Inc. because it has not filed any periodic reports since it filed a Form 10-Q for the period ended June 30, 2001.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of HealthCor Holdings, Inc. because it has not filed any periodic reports since it filed a Form 10-Q for the period ended March 31, 1999.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Helm Capital Group, Inc. because it has not filed any periodic reports since it filed a Form 10-QSB for the period ended September 30, 2000.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed companies.

Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed companies is suspended for the period from 9:30 a.m. EDT on May 5, 2009, through 11:59 p.m. EDT on May 18, 2009.

By the Commission.

Elizabeth M. Murphy
Secretary