

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

ADMINISTRATIVE PROCEEDING

File No. 3-13291

In the Matter of

**Baldwin Piano & Organ Co.,
Banner Holding Corp.,
Be Safe Services, Inc.,
Belmoral Mines Ltd.,
Benefund, Inc.,
Benz Energy Ltd.
(n/k/a Benz Energy, Inc.), and
Beyond Belief, Inc.,**

Respondents.

**ORDER INSTITUTING
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”) against Respondents Baldwin Piano & Organ Co., Banner Holding Corp., Be Safe Services, Inc., Belmoral Mines Ltd., Benefund, Inc., Benz Energy Ltd. (n/k/a Benz Energy, Inc.), and Beyond Belief, Inc.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. Baldwin Piano & Organ Co. (CIK No. 797315) is a Delaware corporation located in Mason, Ohio with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Baldwin 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 over \$4.7 million for the prior three months.

2. Banner Holding Corp. (CIK No. 1064105) is a Florida corporation located in Oklahoma City, Oklahoma with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Banner 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 January 31, 2004, which reported a net loss of \$167,000 for the prior six months.

3. Be Safe Services, Inc. (CIK No. 1084904) is a Delaware corporation located in Tampa, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Be Safe 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 a net loss of \$580,992 for the prior nine months.

4. Belmoral Mines Ltd. (CIK No. 275125) is an Ontario corporation located in Toronto, Ontario, Canada with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Belmoral is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 20-F for the period ended December 31, 1992.

5. Benefund, Inc. (CIK No. 861628) is a dissolved Colorado corporation located in Tulsa, Oklahoma with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Benefund 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, 1995. As of July 29, 2008, the company's stock (symbol "BENF") was traded on the over-the-counter markets.

6. Benz Energy Ltd. (n/k/a Benz Energy, Inc.) (CIK No. 1067064) is a void Delaware corporation located in Houston, Texas with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Benz 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 a net loss of over \$38 million for the prior six months. On November 8, 2000, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Eastern District of Texas, which was converted to a Chapter 7 case on March 8, 2001, and closed on July 6, 2007.

7. Beyond Belief, Inc. (CIK No. 1120827) is a Colorado corporation located in Colorado Springs, Colorado with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Beyond is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-SB on August 4, 2000.

B. DELINQUENT PERIODIC FILINGS

8. 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.

9. 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 domestic issuers to file quarterly reports. Rule 13a-16 requires foreign private issuers to furnish quarterly and other reports to the Commission under cover of Form 6-K if they make or are required to make the information public under the laws of the jurisdiction of their domicile or in which they are incorporated or organized; if they file or are required to file information with a stock exchange on which their securities are traded and the information was made public by the exchange; or if they distribute or are required to distribute information to their security holders.

10. As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 or 13a-16 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 Baldwin Piano & Organ Co., et al.

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Baldwin Piano & Organ Co.					
	<i>10-Q</i>	06/30/01	08/14/01	Not filed	87
	<i>10-Q</i>	09/30/01	11/14/01	Not filed	84
	<i>10-K</i>	12/31/01	04/01/02	Not filed	79
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	78
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	75
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	72
	<i>10-K</i>	12/31/02	03/31/03	Not filed	68
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	66
	<i>10-Q</i>	06/30/03	08/14/03	Not filed	63
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	60
	<i>10-K</i>	12/31/03	03/30/04	Not filed	56
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	54
	<i>10-Q</i>	06/30/04	08/16/04	Not filed	51
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	48
	<i>10-K</i>	12/31/04	03/31/05	Not filed	44
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	42
	<i>10-Q</i>	06/30/05	08/15/05	Not filed	39
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	36
	<i>10-K</i>	12/31/05	03/31/06	Not filed	32
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	30
	<i>10-Q</i>	06/30/06	08/14/06	Not filed	27
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	24
	<i>10-K</i>	12/31/06	04/02/07	Not filed	19
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	18
	<i>10-Q</i>	06/30/07	08/14/07	Not filed	15
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	12
	<i>10-K</i>	12/31/07	03/31/08	Not filed	8
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	6
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	3
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	0
Total Filings Delinquent		30			

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Banner Holding Corp.					
	<i>10-KSB</i>	04/30/04	07/29/04	11/17/08	Not filed
	<i>10-QSB</i>	07/31/04	09/14/04	11/17/08	Not filed
	<i>10-QSB</i>	10/31/04	12/15/04	11/17/08	Not filed
	<i>10-QSB</i>	01/31/05	03/17/05	11/17/08	Not filed
	<i>10-KSB</i>	04/30/05	07/29/05	11/17/08	Not filed
	<i>10-QSB</i>	07/31/05	09/14/05	11/17/08	Not filed
	<i>10-QSB</i>	10/31/05	12/15/05	11/17/08	Not filed
	<i>10-QSB</i>	01/31/06	03/17/06	11/17/08	Not filed
	<i>10-KSB</i>	04/30/06	07/31/06	11/17/08	Not filed
	<i>10-QSB</i>	07/31/06	09/14/06	11/17/08	Not filed
	<i>10-QSB</i>	10/31/06	12/15/06	11/17/08	Not filed
	<i>10-QSB</i>	01/31/07	03/19/07	11/17/08	Not filed
	<i>10-KSB</i>	04/30/07	07/30/07	11/17/08	Not filed
	<i>10-QSB</i>	07/31/07	09/14/07	11/17/08	Not filed
	<i>10-QSB</i>	10/31/07	12/17/07	11/17/08	Not filed
	<i>10-QSB</i>	01/31/08	03/17/08	11/17/08	Not filed
	<i>10-KSB</i>	04/30/08	07/29/08	11/17/08	Not filed
	<i>10-QSB</i>	07/31/08	09/15/08	11/17/08	Not filed

Total Filings Delinquent 18

Be Safe Services, Inc.

	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	68
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	66
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	63
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	60
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	56
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	54
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	51
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	48
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	44
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	42
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	39
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	36

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Be Safe Services, Inc.					
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	32
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	30
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	27
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	24
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	19
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	18
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	15
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	12
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	8
	<i>10-Q¹</i>	03/31/08	05/15/08	Not filed	6
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	3
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	0
Total Filings Delinquent		24			
Belmoral Mines Ltd.					
	<i>20-F</i>	12/31/93	06/30/94	Not filed	173
	<i>20-F</i>	12/31/94	06/30/95	Not filed	161
	<i>20-F</i>	12/31/95	07/01/96	Not filed	148
	<i>20-F</i>	12/31/96	06/30/97	Not filed	137
	<i>20-F</i>	12/31/97	06/30/98	Not filed	125
	<i>20-F</i>	12/31/98	06/30/99	Not filed	113
	<i>20-F</i>	12/31/99	06/30/00	Not filed	101
	<i>20-F</i>	12/31/00	07/02/01	Not filed	88
	<i>20-F</i>	12/31/01	07/01/02	Not filed	76
	<i>20-F</i>	12/31/02	06/30/03	Not filed	65
	<i>20-F</i>	12/31/03	06/30/04	Not filed	53
	<i>20-F</i>	12/31/04	06/30/05	Not filed	41
	<i>20-F</i>	12/31/05	06/30/06	Not filed	29
	<i>20-F</i>	12/31/06	07/02/07	Not filed	16
	<i>20-F</i>	12/31/07	06/30/08	Not filed	5
Total Filings Delinquent		15			
Benefund, Inc.					
	<i>10-KSB</i>	09/30/95	12/29/95	Not filed	155
	<i>10-QSB</i>	12/31/95	02/14/96	Not filed	153

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
	<i>10-QSB</i>	03/31/96	05/15/96	Not filed	150

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Benefund, Inc.	<i>10-QSB</i>	06/30/96	08/14/96	Not filed	147
	<i>10-KSB</i>	09/30/96	12/30/96	Not filed	143
	<i>10-QSB</i>	12/31/96	02/14/97	Not filed	141
	<i>10-QSB</i>	03/31/97	05/15/97	Not filed	138
	<i>10-QSB</i>	06/30/97	08/14/97	Not filed	135
	<i>10-KSB</i>	09/30/97	12/29/97	Not filed	131
	<i>10-QSB</i>	12/31/97	02/17/98	Not filed	129
	<i>10-QSB</i>	03/31/98	05/15/98	Not filed	126
	<i>10-QSB</i>	06/30/98	08/14/98	Not filed	123
	<i>10-KSB</i>	09/30/98	12/29/98	Not filed	119
	<i>10-QSB</i>	12/31/98	02/16/99	Not filed	117
	<i>10-QSB</i>	03/31/99	05/17/99	Not filed	114
	<i>10-QSB</i>	06/30/99	08/16/99	Not filed	111
	<i>10-KSB</i>	09/30/99	12/29/99	Not filed	107
	<i>10-QSB</i>	12/31/99	02/14/00	Not filed	105
	<i>10-QSB</i>	03/31/00	05/15/00	Not filed	102
	<i>10-QSB</i>	06/30/00	08/14/00	Not filed	99
	<i>10-KSB</i>	09/30/00	12/29/00	Not filed	95
	<i>10-QSB</i>	12/31/00	02/14/01	Not filed	93
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	90
	<i>10-QSB</i>	06/30/01	08/14/01	Not filed	87
	<i>10-KSB</i>	09/30/01	12/31/01	Not filed	83
	<i>10-QSB</i>	12/31/01	02/14/02	Not filed	81
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	78
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	75
	<i>10-KSB</i>	09/30/02	12/30/02	Not filed	71
	<i>10-QSB</i>	12/31/02	02/14/03	Not filed	69
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	66
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	63
	<i>10-KSB</i>	09/30/03	12/29/03	Not filed	59
	<i>10-QSB</i>	12/31/03	02/17/04	Not filed	57
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	54
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	51
	<i>10-KSB</i>	09/30/04	12/29/04	Not filed	47
	<i>10-QSB</i>	12/31/04	02/14/05	Not filed	45
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	42

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Benefund, Inc.					
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	39
	<i>10-KSB</i>	09/30/05	12/29/05	Not filed	35
	<i>10-QSB</i>	12/31/05	02/14/06	Not filed	33
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	30
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	27
	<i>10-KSB</i>	09/30/06	12/29/06	Not filed	23
	<i>10-QSB</i>	12/31/06	02/14/07	Not filed	21
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	18
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	15
	<i>10-KSB</i>	09/30/07	12/29/07	Not filed	11
	<i>10-QSB</i>	12/31/07	02/14/08	Not filed	9
	<i>10-QSB</i>	03/31/08	05/15/08	Not filed	6
	<i>10-QSB</i>	06/30/08	08/14/08	Not filed	3
Total Filings Delinquent	52				

**Benz Energy Ltd. (n/k/a
Benz Energy, Inc.)**

<i>10-QSB</i>	09/30/00	11/14/00	Not filed	96
<i>10-KSB</i>	12/31/00	04/02/01	Not filed	91
<i>10-QSB</i>	03/31/01	05/15/01	Not filed	90
<i>10-QSB</i>	06/30/01	08/14/01	Not filed	87
<i>10-QSB</i>	09/30/01	11/14/01	Not filed	84
<i>10-KSB</i>	12/31/01	04/01/02	Not filed	79
<i>10-QSB</i>	03/31/02	05/15/02	Not filed	78
<i>10-QSB</i>	06/30/02	08/14/02	Not filed	75
<i>10-QSB</i>	09/30/02	11/14/02	Not filed	72
<i>10-KSB</i>	12/31/02	03/31/03	Not filed	68
<i>10-QSB</i>	03/31/03	05/15/03	Not filed	66
<i>10-QSB</i>	06/30/03	08/14/03	Not filed	63
<i>10-QSB</i>	09/30/03	11/14/03	Not filed	60
<i>10-KSB</i>	12/31/03	03/30/04	Not filed	56
<i>10-QSB</i>	03/31/04	05/17/04	Not filed	54
<i>10-QSB</i>	06/30/04	08/16/04	Not filed	51
<i>10-QSB</i>	09/30/04	11/15/04	Not filed	48
<i>10-KSB</i>	12/31/04	03/31/05	Not filed	44

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Benz Energy Ltd. (n/k/a Benz Energy, Inc.)	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	42
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	39
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	36
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	32
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	30
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	27
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	24
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	19
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	18
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	15
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	12
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	8
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	6
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	3
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	0

Total Filings Delinquent

33

Beyond Belief, Inc.

<i>10-QSB</i>	09/30/00	11/14/00	Not filed	96
<i>10-KSB</i>	12/31/00	04/02/01	Not filed	91
<i>10-QSB</i>	03/31/01	05/15/01	Not filed	90
<i>10-QSB</i>	06/30/01	08/14/01	Not filed	87
<i>10-QSB</i>	09/30/01	11/14/01	Not filed	84
<i>10-KSB</i>	12/31/01	04/01/02	Not filed	79
<i>10-QSB</i>	03/31/02	05/15/02	Not filed	78
<i>10-QSB</i>	06/30/02	08/14/02	Not filed	75
<i>10-QSB</i>	09/30/02	11/14/02	Not filed	72
<i>10-KSB</i>	12/31/02	03/31/03	Not filed	68
<i>10-QSB</i>	03/31/03	05/15/03	Not filed	66
<i>10-QSB</i>	06/30/03	08/14/03	Not filed	63
<i>10-QSB</i>	09/30/03	11/14/03	Not filed	60
<i>10-KSB</i>	12/31/03	03/30/04	Not filed	56
<i>10-QSB</i>	03/31/04	05/17/04	Not filed	54
<i>10-QSB</i>	06/30/04	08/16/04	Not filed	51

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<i>Beyond Belief, Inc.</i>					
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	48
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	44
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	42
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	39
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	36
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	32
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	30
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	27
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	24
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	19
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	18
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	15
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	12
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	8
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	6
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	3
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	12
Total Filings Delinquent					33

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.