

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 67125 / June 5, 2012

ADMINISTRATIVE PROCEEDING
File No. 3-14702

In the Matter of

TAPSLIDE, INC., et al.,

Respondent.

ORDER DISMISSING PROCEEDING

On January 19, 2012, the Commission instituted an administrative proceeding against TapSlide, Inc. and six other respondents under Section 12(j) of the Securities Exchange Act of 1934.¹ The Order Instituting Proceedings alleged that TapSlide had violated periodic reporting requirements and sought to suspend or revoke the registration of TapSlide's securities.

On February 6, 2012, TapSlide filed a Form 15 to terminate voluntarily the registration of its securities under Exchange Act Section 12(g). Under Rule 12g-4(a), an issuer's registration is terminated ninety days after filing Form 15, in this case, May 7, 2012.² On that day, the Division of Enforcement filed a motion to dismiss TapSlide from this proceeding. TapSlide has not responded to the Division's motion.

We have determined to grant the Division's motion. TapSlide no longer has securities registered under Section 12 of the Exchange Act. Because revocation or suspension of registration are the only remedies available in a proceeding instituted under

¹ 15 U.S.C. § 78l(j). All of the remaining respondents' registrations have already been revoked.

² 17 C.F.R. § 240.12g-4(a) (certification of termination of registration under Section 12(g)).

Section 12(j) of the Exchange Act, we find that it is appropriate to dismiss this proceeding as to TapSlide.³

Accordingly, it is ORDERED that this proceeding be, and it hereby is, dismissed with respect to TapSlide, Inc.

By the Commission.

Elizabeth M. Murphy
Secretary

³ See, e.g., *SGI Int'l*, Securities Exchange Act Rel. No. 66389 (Feb. 13, 2012), 103 SEC Docket 51193, 51194; *Enamelon, Inc.*, Securities Exchange Act Rel. No. 52956 (Dec. 15, 2005), 86 SEC Docket 2944.