

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Rel. No. 66437 / February 22, 2012

Admin. Proc. File No. 3-14534

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In the Matter of :  
BIO-WARM CORP. (N/K/A PHI GOLD CORP.) :  
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NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Bio-Warm Corp. (n/k/a PHI Gold Corp.). The Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice, 1/ that the initial decision of the administrative law judge 12/ has become the final decision of the Commission with respect to PHI Gold Corp. The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registration of each class of registered securities of Bio-Warm Corp. (n/k/a PHI Gold Corp.) is revoked.

For the Commission by the Office of the General Counsel, pursuant to delegated authority.

Elizabeth M. Murphy  
Secretary

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1/ 17 C.F.R. § 201.360(d).

2/ Bio-Warm Corp. (n/k/a Phi Gold Corp.), Initial Decision Rel. No. 449 (Jan. 24, 2012), \_\_\_ SEC Docket \_\_\_.