

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**

**Release No. 66942 / May 8, 2012**

**ADMINISTRATIVE PROCEEDING**

**File No. 3-14744**

**In the Matter of**

**Telos, Inc.,  
MAS Acquisition XVII Corp.,  
Tianrong Building Material Holdings, Ltd.  
(f/k/a MAS Acquisition XVIII Corp.),  
TSS Ltd.,  
Tuff Coat Manufacturing, Inc. (f/k/a Osage  
Acquisition Corp.),  
Tultex Corp.,  
TVA, Inc.,  
Tyger Holding, Inc., and  
U.S. Energy Systems, Inc.,**

**Respondents.**

**AMENDED ORDER INSTITUTING  
ADMINISTRATIVE 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 Telos, Inc., MAS Acquisition XVII Corp., Tianrong Building Material Holdings, Ltd. (f/k/a MAS Acquisition XVIII Corp.), TSS Ltd., Tuff Coat Manufacturing, Inc. (f/k/a Osage Acquisition Corp.), Tultex Corp., TVA, Inc., Tyger Holding, Inc., and U.S. Energy Systems, Inc.

**II.**

After an investigation, the Division of Enforcement alleges that:

**A. RESPONDENTS**

1. Telos, Inc. (CIK No. 1387000) is a void Delaware corporation located in Fort Myers, Florida with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Telos 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, 2007, which reported a net loss of over \$33,000 for the prior six months.

2. MAS Acquisition XVII Corp. (CIK No. 1093987) is a New Jersey corporation located in New York, New York with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). MAS Acquisition XVII Corp. 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 December 31, 1999, which reported a net loss of \$5 for the prior three months.

3. Tianrong Building Material Holdings, Ltd. (f/k/a MAS Acquisition XVIII Corp.) (CIK No. 1093988) is an expired Utah corporation located in New York, New York with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Tianrong Building Material Holdings 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 December 31, 1999, which reported a net loss of \$5 for the prior three months. On November 25, 1996, a permanent injunction was entered against Tianrong Building Material Holdings, enjoining the company from violations of the Exchange Act, including Section 13(a). As of January 30, 2012, the company's stock (symbol "TNRG") was traded on the over-the-counter markets.

4. TSS Ltd. (CIK No. 848013) is a Delaware corporation located in Westport, Connecticut with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). TSS is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB/A for the period ended February 28, 1994, which reported a net loss of over \$4.6 million for the prior nine months.

5. Tuff Coat Manufacturing, Inc. (f/k/a Osage Acquisition Corp.) (CIK No. 1119179) is a revoked Nevada corporation located in Willow Grove, Pennsylvania with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Tuff Coat Manufacturing 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 May 22, 2001.

6. Tultex Corp. (CIK No. 100166) is a purged Virginia corporation located in Martinsville, Virginia with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Tultex 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 October 2, 1999, which reported a net loss of over \$35 million for the prior three months.

7. TVA, Inc. (CIK No. 1198714) is a permanently revoked Nevada corporation located in Great Neck, New York with a class of securities registered with the

Commission pursuant to Exchange Act Section 12(g). TVA is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-SB registration statement on December 2, 2002, which reported a net loss of over \$7,000 for the period between the company's June 18, 2002 inception and July 31, 2002.

8. Tyger Holding, Inc. (CIK No. 1374069) is a void Delaware corporation located in New York, New York with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Tyger Holding is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-SB registration statement on September 28, 2006, which reported a net loss of \$421 for the period between its inception on March 28, 2006 and June 30, 2006.

9. U.S. Energy Systems, Inc. (CIK No. 351917) is a Delaware corporation located in Avon, Connecticut with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). US Energy Systems is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-K for the period ended December 31, 2006, which reported a net loss of over \$27.5 million for the prior twelve months. On January 9, 2008, US Energy Systems filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Southern District of New York, and the case was still pending as of January 30, 2012.

#### B. DELINQUENT PERIODIC FILINGS

10. As discussed in more detail above, all of the Respondents are delinquent in their periodic filings with the Commission, 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.

11. 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.

12. As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 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 hereof 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 registered pursuant to Section 12 of the Exchange Act of the Respondents identified in Section II hereof, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate names of any Respondents.

#### 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, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate names of any Respondents, may be deemed in default and the proceedings may be determined against it 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 permitted by the Commission Rules of Practice.

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.

Elizabeth M. Murphy  
Secretary