

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**  
**December 1, 2006**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-12492**

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<b>In the Matter of</b>	:	
	:	
	:	<b>ORDER INSTITUTING</b>
<b>Exprofuels, Inc.,</b>	:	<b>PROCEEDINGS AND NOTICE</b>
<b>Oilex, Inc.,</b>	:	<b>OF HEARING PURSUANT TO</b>
<b>Windsor Acquisition Corp., and</b>	:	<b>SECTION 12(j) OF THE</b>
<b>Zeros USA, Inc.,</b>	:	<b>SECURITIES EXCHANGE ACT</b>
	:	<b>OF 1934</b>
<b>Respondents.</b>	:	

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**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”).

**II.**

After an investigation, the Division of Enforcement alleges that:

**A. RESPONDENTS**

1. Exprofuels, Inc. (CIK No. 1034651) is a void Delaware corporation located in San Antonio, Texas with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Exprofuels 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 31, 1998, which reported net losses of \$684,389.

2. Oilex, Inc. (CIK No. 1020333) is a revoked Nevada corporation located in Houston, Texas with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Oilex 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, 1997, which reported a net loss of \$1.3 million for the prior three quarters. As of November 29, 2006, the company’s common stock (symbol “OLEX”) was traded on the over-the-counter markets.

3. Windsor Acquisition Corp. (CIK No. 1096115) is a void Delaware corporation located in Richardson, Texas with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Windsor 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 October 1, 1999, which reported \$500 in assets and no revenue.

4. Zeros USA, Inc. (CIK No. 1042907) is a Texas corporation located in Houston, Texas with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Zeros is delinquent in its periodic filings with the Commission, having not filed a periodic report since it filed a Form 10-QSB for the period ended June 30, 1998.

#### B. DELINQUENT PERIODIC FILINGS

5. 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.

6. 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 (Forms 10-K or 10-KSB), and Rule 13a-13 requires issuers to file quarterly reports (Forms 10-Q or 10-QSB).

7. 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 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 a Respondent fails to file the directed Answer, or fails to appear at a hearing after being duly notified, the Respondent 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 or Express Mail, or by other means permitted by the Commission's 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.

Nancy M. Morris  
Secretary

Attachment

**Appendix 1**

**Chart of Delinquent Filings  
Exprofuels, Inc., et al.**

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Exprofuels, Inc.</b>					
	<i>10-KSB</i>	08/31/98	11/30/98	Not filed	96
	<i>10-QSB</i>	11/30/98	01/14/99	Not filed	94
	<i>10-QSB</i>	02/28/99	04/14/99	Not filed	91
	<i>10-QSB</i>	05/31/99	07/15/99	Not filed	88
	<i>10-KSB</i>	08/31/99	11/29/99	Not filed	84
	<i>10-QSB</i>	11/30/99	01/14/00	Not filed	82
	<i>10-QSB</i>	02/29/00	04/14/00	Not filed	79
	<i>10-QSB</i>	05/31/00	07/17/00	Not filed	76
	<i>10-KSB</i>	08/31/00	11/29/00	Not filed	72
	<i>10-QSB</i>	11/30/00	01/16/01	Not filed	70
	<i>10-QSB</i>	02/28/01	04/16/01	Not filed	67
	<i>10-QSB</i>	05/31/01	07/16/01	Not filed	64
	<i>10-KSB</i>	08/31/01	11/29/01	Not filed	60
	<i>10-QSB</i>	11/30/01	01/14/02	Not filed	58
	<i>10-QSB</i>	02/28/02	04/15/02	Not filed	55
	<i>10-QSB</i>	05/31/02	07/15/02	Not filed	52
	<i>10-KSB</i>	08/31/02	11/29/02	Not filed	48
	<i>10-QSB</i>	11/30/02	01/14/03	Not filed	46
	<i>10-QSB</i>	02/28/03	04/14/03	Not filed	43
	<i>10-QSB</i>	05/31/03	07/15/03	Not filed	40
	<i>10-KSB</i>	08/31/03	12/01/03	Not filed	35
	<i>10-QSB</i>	11/30/03	01/14/04	Not filed	34
	<i>10-QSB</i>	02/28/04	04/13/04	Not filed	31
	<i>10-QSB</i>	05/31/04	07/15/04	Not filed	28
	<i>10-KSB</i>	08/31/04	11/29/04	Not filed	24
	<i>10-QSB</i>	11/30/04	01/14/05	Not filed	22
	<i>10-QSB</i>	02/28/05	04/14/05	Not filed	19
	<i>10-QSB</i>	05/31/05	07/15/05	Not filed	16
	<i>10-KSB</i>	08/31/05	11/29/05	Not filed	12
	<i>10-QSB</i>	11/30/05	01/16/06	Not filed	10
	<i>10-QSB</i>	02/28/06	04/14/06	Not filed	7

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Exprofuels, Inc.</b>					
	10-QSB	05/31/06	07/17/06	Not filed	4
	10-KSB	08/31/06	11/29/06	Not filed	0
Total Filings Delinquent	33				
<b>Oilex, Inc.</b>					
	10-KSB	12/31/97	03/31/98	Not filed	104
	10-QSB	03/31/98	05/15/98	Not filed	102
	10-QSB	06/30/98	08/14/98	Not filed	99
	10-QSB	09/30/98	11/16/98	Not filed	96
	10-KSB	12/31/98	03/31/99	Not filed	92
	10-QSB	03/31/99	05/17/99	Not filed	90
	10-QSB	06/30/99	08/16/99	Not filed	87
	10-QSB	09/30/99	11/15/99	Not filed	84
	10-KSB	12/31/99	03/30/00	Not filed	80
	10-QSB	03/31/00	05/15/00	Not filed	78
	10-QSB	06/30/00	08/14/00	Not filed	75
	10-QSB	09/30/00	11/14/00	Not filed	72
	10-KSB	12/31/00	04/02/01	Not filed	67
	10-QSB	03/31/01	05/15/01	Not filed	66
	10-QSB	06/30/01	08/14/01	Not filed	63
	10-QSB	09/30/01	11/14/01	Not filed	60
	10-KSB	12/31/01	04/01/02	Not filed	55
	10-QSB	03/31/02	05/15/02	Not filed	54
	10-QSB	06/30/02	08/14/02	Not filed	51
	10-QSB	09/30/02	11/14/02	Not filed	48
	10-KSB	12/31/02	03/31/03	Not filed	44
	10-QSB	03/31/03	05/15/03	Not filed	42
	10-QSB	06/30/03	08/14/03	Not filed	39
	10-QSB	09/30/03	11/14/03	Not filed	36
	10-KSB	12/31/03	03/30/04	Not filed	32
	10-QSB	03/31/04	05/17/04	Not filed	30
	10-QSB	06/30/04	08/16/04	Not filed	27
	10-QSB	09/30/04	11/15/04	Not filed	24
	10-KSB	12/31/04	03/31/05	Not filed	20
	10-QSB	03/31/05	05/16/05	Not filed	18
	10-QSB	06/30/05	08/15/05	Not filed	15

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b><i>Oilex, Inc.</i></b>					
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	12
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	8
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	6
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	3
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	0
Total Filings Delinquent	36				
<b><i>Windsor Acquisition Corp.</i></b>					
	<i>10-QSB</i>	09/30/99	11/15/99	Not filed	84
	<i>10-KSB</i>	12/31/99	03/30/00	Not filed	80
	<i>10-QSB</i>	03/31/00	05/15/00	Not filed	78
	<i>10-QSB</i>	06/30/00	08/14/00	Not filed	75
	<i>10-QSB</i>	09/30/00	11/14/00	Not filed	72
	<i>10-KSB</i>	12/31/00	04/02/01	Not filed	67
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	66
	<i>10-QSB</i>	06/30/01	08/14/01	Not filed	63
	<i>10-QSB</i>	09/30/01	11/14/01	Not filed	60
	<i>10-KSB</i>	12/31/01	04/01/02	Not filed	55
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	54
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	51
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	48
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	44
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	42
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	39
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	36
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	32
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	30
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	27
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	24
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	20
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	18
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	15
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	12
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	8

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<b>Windsor Acquisition Corp.</b>	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	6
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	3
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	0
Total Filings Delinquent	29				

<b>Zeros USA, Inc.</b>	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	51
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	48
	<i>10-QSB</i>	12/31/02	02/14/03	Not filed	45
	<i>10-KSB</i>	03/31/03	06/30/03	Not filed	41
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	39
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	36
	<i>10-QSB</i>	12/31/03	02/17/04	Not filed	33
	<i>10-KSB</i>	03/31/04	06/29/04	Not filed	29
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	27
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	24
	<i>10-QSB</i>	12/31/04	02/14/05	Not filed	21
	<i>10-KSB</i>	03/31/05	06/29/05	Not filed	17
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	15
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	12
	<i>10-QSB</i>	12/31/05	02/14/06	Not filed	9
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	6
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	3
<i>10-QSB</i>	09/30/06	11/14/06	Not filed	0	
Total Filings Delinquent	15				