UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION February 15, 2005

ADMINISTRATIVE PROCEEDING File No. 3-11832

In the Matter of

EAGLETECH COMMUNICATIONS, INC.,

Respondent.

ORDER INSTITUTING PROCEEDINGS 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 proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 ("Exchange Act"), against Eagletech Communications, Inc. ("Eagletech" or "Respondent").

II.

After an investigation, the Division of Enforcement alleges that:

- A. Eagletech is a Nevada corporation with its principal place of business in Fort Lauderdale, Florida. Eagletech is a telecommunications company that purportedly provides its customers with an Internet-based telephone call transferring service. Eagletech's common stock is registered with the Commission pursuant to Section 12(g) of the Exchange Act. From August 1999 to December 2000, Eagletech's common stock traded publicly on the OTC Bulletin Board. Presently, Eagletech's stock trades on the "Pink Sheets" disseminated by Pink Sheets, LLC.
- B. Eagletech has failed to comply with Section 13(a) of the Exchange Act and Rules 13a-1 and 13a-13 thereunder, while its common stock was registered with the Commission in that it has not filed an Annual Report on Form 10-K since August 14, 2001 (for its fiscal year ending March 31, 2001) or quarterly reports on Form 10-Q for any fiscal period subsequent to its fiscal quarter ending December 31, 2001.

C. On July 30, 2004, the Division of Corporation Finance sent a delinquency letter to Eagletech informing Eagletech, among other things: (1) that it appeared that Eagletech was not in compliance with the reporting requirements under Section 13(a) of the Exchange Act; and (2) that Eagletech may be subject, without further notice, to an administrative proceeding brought by the Division of Enforcement pursuant to Section 12(j) of the Exchange Act.

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 proceedings be instituted pursuant to Section 12(j) of the Exchange Act to determine:

- A. Whether the allegations set forth in Section II are true and, in connection therewith, to afford Respondent 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 12 months or revoke the registration of each class of securities of Eagletech 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 FURTHER ORDERED that Respondent shall file an Answer to the allegations contained in this Order within twenty (20) days after service of this Order, as provided by Rule 220 of the Commission's Rules of Practice, 17 C.F.R. § 201.220.

If 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 him 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), 221(f) and 201.310.

This Order shall be served upon Respondent in accordance with Rule 141 of the Commission's Rules of Practice [17 C.F.R. § 201.141].

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.

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 on 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.

Jonathan G. Katz Secretary