

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

**September 19, 2018**

**In the Matter of**

**Coupon Express, Inc.,  
Eastern Resources, Inc.,  
First Corporation, and  
TLC Vision Corp.,**

**File No. 500-1**

**ORDER OF SUSPENSION OF  
TRADING**

It appears to the Securities and Exchange Commission (“Commission”) that there is a lack of current and accurate information concerning the securities of Coupon Express, Inc. (“CPXP<sup>1</sup>”) (CIK No. 888702), a revoked Nevada corporation located in New York, New York with a class of securities registered with the Commission pursuant to Securities Exchange Act of 1934 (“Exchange Act”) Section 12(g) because it 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 April 30, 2013. On November 18, 2014, Corporation Finance sent a delinquency letter to CPXP requesting compliance with its periodic filing requirements, which was delivered. As of July 16, 2018, the common stock of CPXP was quoted on OTC Link operated by OTC Markets Group Inc. (formerly “Pink Sheets”) (“OTC Link”), had five market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

It appears to the Commission that there is a lack of current and accurate information concerning the securities of Eastern Resources, Inc. (“ESRI”) (CIK No. 1429373), a void Delaware corporation located in Denver, Colorado with a class of securities registered with the

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<sup>1</sup> The short form of each issuer’s name is also its stock symbol.

Commission pursuant to Exchange Act Section 12(g) because it 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 September 30, 2013. On July 31, 2015, Corporation Finance sent a delinquency letter to ESRI requesting compliance with its periodic filing requirements, which was delivered. As of July 16, 2018, the common stock of ESRI was quoted on OTC Link, had four market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

It appears to the Commission that there is a lack of current and accurate information concerning the securities of First Corporation (“FSTC”) (CIK No. 1136463), a delinquent Colorado corporation located in Felsted, Essex, United Kingdom with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g) because it 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 December 31, 2012. On October 22, 2014, Corporation Finance sent a delinquency letter to FSTC requesting compliance with its periodic filing requirements, which was delivered. As of July 16, 2018, the common stock of FSTC was quoted on OTC Link, had five market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

It appears to the Commission that there is a lack of current and accurate information concerning the securities of TLC Vision Corp. (“TLCVF”) (CIK No. 1010610), a New Brunswick corporation located in Mississauga, Ontario, Canada with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g) because it 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 March 31, 2010. On May 22, 2013, Corporation Finance sent a delinquency letter to TLCVF requesting compliance with its periodic filing requirements, but

TLCVF did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of EDGAR Filer Manual). As of July 16, 2018, the common shares of TLCVF were quoted on OTC Link, had eight market makers, and were eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed companies. Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed companies is suspended for the period from 9:30 a.m. EDT on September 20, 2018, through 11:59 p.m. EDT on October 3, 2018.

By the Commission.

Brent J. Fields  
Secretary