

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3394/December 14, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16947

In the Matter of

INELCO CORP., and
TELEPHONE CORP.

ORDER FOLLOWING
PREHEARING CONFERENCE

On November 6, 2015, the Securities and Exchange Commission issued an Order Instituting Proceedings (OIP) pursuant to Section 12(j) of the Securities Exchange Act of 1934, alleging that Respondents have securities registered with the Commission and are delinquent in their periodic filings. On November 30, 2015, I issued an order for Respondents to show cause by December 10, 2015, why the registrations of their securities should not be revoked by default due to their failure to file Answers or otherwise defend this proceeding. *Inelco Corp.*, Admin. Proc. Rulings Release No. 3357, 2015 SEC LEXIS 4894. To date, no Respondent has shown cause.

Today, I held a telephonic prehearing conference at which counsel for the Division of Enforcement and counsel for Telephone Corp. appeared, but Inelco Corp. did not. As discussed during the conference, I ORDER that: (1) Telephone Corp.'s answer and response to the order to show cause is now due December 21, 2015; and (2) if Telephone Corp. answers and shows cause, (a) the Division's motion for summary disposition as to Telephone Corp. is due January 11, 2016; (b) Telephone Corp.'s opposition is due February 1, 2016; and (c) the Division's reply is due February 11, 2016.

James E. Grimes
Administrative Law Judge