# UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION April 13, 2009

Administrative Proceeding File No. 3-13440

In the Matter of: : ORDER INSTITUTING PUBLIC

ADMINISTRATIVE PROCEEDINGS

VoIP, Inc. : AND NOTICE OF HEARING

PURSUANT TO SECTION 12(j) OF

THE SECURITIES EXCHANGE

Respondent. : ACT OF 1934

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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") against VoIP, Inc. (CIK No. 0001100954) ("VoIP" or "Respondent").

II.

As a result of its investigation, the Division of Enforcement alleges that:

## A. RESPONDENT

1. VoIP is a Texas corporation with principle executive offices in Altamonte Springs, Florida. VoIP provided voice-over-Internet telecommunication services to retail and wholesale customers. VoIP's common stock has been registered pursuant to Section 12(g) of the Exchange Act since January 19, 2000. From April 2004 through July 2007, VoIP's stock traded on the Over-The-Counter Bulletin Board. VoIP's stock is currently quoted on the Pink Sheets operated by Pink OTC Markets Inc. under the trading symbol "VOIC." VoIP closed its offices in Altamonte Springs and ceased the majority of its operations in February 2008.

## B. DELINQUENT PERIODIC FILINGS

2. Section 13(a) of the Exchange Act and the rules promulgated thereunder require issuers of securities registered pursuant to Section 12 of the Exchange Act 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-QSB).

- 3. VoIP 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 December 31, 2006 or periodic or quarterly reports on Form 10-Q for any fiscal period subsequent to its fiscal quarter ending September 30, 2007.
- 4. As a result of the foregoing, VoIP has failed to comply with Section 13(a) of the Exchange Act 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 of this Order are true, and to afford VoIP an opportunity to establish any defenses to such allegations; and
- B. Whether it is necessary or appropriate for the protection of investors to suspend for a period not exceeding twelve months, or to revoke the registration of each class of VoIP's securities identified in Section II of this Order 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 the Respondent shall file an answer to the allegations contained in the Order Instituting Proceedings within twenty days (20) after service of this Order as provided by Rule 220 of the Commission's Rules of Practice [17 C.F.R. § 201.220].

If the 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 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 Respondent personally or by certified or registered mail or by other means of verifiable delivery.

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