

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 63011 / September 29, 2010**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-14075**

**In the Matter of**

**Amereco, Inc.,  
American Atlas Resources Corp.,  
American Classic Voyages Co.,  
American Consolidated Growth Corp.,  
AmeriKing, Inc.,  
Ametech, Inc., and  
Ampace Corp.,**

**Respondents.**

**ORDER INSTITUTING  
ADMINISTRATIVE PROCEEDINGS  
AND NOTICE OF HEARING  
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 public administrative proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”) against Respondents Amereco, Inc., American Atlas Resources Corp., American Classic Voyages Co., American Consolidated Growth Corp., AmeriKing, Inc., Ametech, Inc., and Ampace Corp.

**II.**

After an investigation, the Division of Enforcement alleges that:

**A. RESPONDENTS**

1. Amereco, Inc. (CIK No. 793376) is an expired Utah corporation located in Englewood, Colorado with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Amereco 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 over \$1.36 million for the prior nine months.

2. American Atlas Resources Corp. (CIK No. 752388) is a Delaware corporation located in Brighton, Colorado with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). American Atlas 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 March 31, 1998, which reported a net loss of \$59,200 for the prior three months.

3. American Classic Voyages Co. (CIK No. 315136) is a forfeited Delaware corporation located in Chicago, Illinois with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). American Classic 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 June 30, 2001, which reported a net loss of over \$20 million for the prior six months. The company has also violated a June 25, 2001 cease-and-desist order of the Commission against it prohibiting future violations of Exchange Act Section 13(a). On October 19, 2001, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Delaware that is still pending as of September 27, 2010. As of September 27, 2010, the company's stock (symbol "AMCVQ") was traded on the over-the-counter markets.

4. American Consolidated Growth Corp. (CIK No. 812407) is a void Delaware corporation located in Denver, Colorado with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). American Consolidated 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 December 31, 1997. As of September 27, 2010, the company's stock (symbol "AMGC") was traded on the over-the-counter markets.

5. AmeriKing, Inc. (CIK No. 1014599) is a Nevada corporation located in Westchester, Illinois with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). AmeriKing 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 July 1, 2002, which reported a net loss of over \$18.7 million for the prior six months. On December 4, 2002, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Delaware, which was converted to Chapter 7 and was still pending as of September 27, 2010.

6. Ametech, Inc. (CIK No. 1969) is an expired Oklahoma corporation located in Oklahoma City, Oklahoma with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Ametech 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, 1997, which reported a net loss of \$404,000 for the prior three months. On February 2, 1998, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Western District of Oklahoma, which was terminated on February 14, 2002.

7. Ampace Corp. (CIK No. 935678) is a void Delaware corporation located in Knoxville, Tennessee with a class of securities registered with the Commission pursuant

to Exchange Act Section 12(g). Ampace 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, 1998, which reported a net loss of over \$1.64 million for the prior three months.

#### B. DELINQUENT PERIODIC FILINGS

8. As discussed in more detail above, all of the Respondents are delinquent in their periodic filings with the Commission, 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.

9. 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, and Rule 13a-13 requires issuers to file quarterly reports.

10. 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 hereof 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 registered pursuant to Section 12 of the Exchange Act of the Respondents identified in Section II hereof, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate names of any Respondents.

### 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 Respondents fail to file the directed Answers, or fail to appear at a hearing after being duly notified, the Respondents, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate names of any Respondents, 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 Respondents personally or by certified, registered, or Express Mail, or by other means permitted by the Commission 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.

Elizabeth M. Murphy  
Secretary

## Service List

Rule 141 of the Commission's Rules of Practice provides that the Secretary, or another duly authorized officer of the Commission, shall serve a copy of the Order Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act of 1934 ("Order"), on the Respondents and their legal agents.

The attached Order has been sent to the following parties and other persons entitled to notice:

The Honorable Brenda P. Murray  
Chief Administrative Law Judge  
Securities and Exchange Commission  
100 F St., N.E.  
Washington, DC 20549-2557

Neil J. Welch, Jr., Esq.  
Division of Enforcement  
Securities and Exchange Commission  
100 F St., N.E.  
Washington, DC 20549-6010

By Express Mail:  
Amereco, Inc.  
5660 Greenwood Plaza Blvd., Suite 101  
Englewood, CO 80111

Amereco, Inc.  
c/o Mr. Kenneth W. Tribbey, CFO  
P.O. Box 828  
Castle Rock, CO 80104-0828

By Express Mail:  
American Atlas Resources Corp.  
240 West Jessup St.  
Brighton, CO 80601

American Atlas Resources Corp.  
c/o The Corporation Trust Co.  
Registered Agent  
Corporation Trust Center  
1209 Orange St.  
Wilmington, DE 19801

By Express Mail:  
American Classic Voyages Co.  
Two North Riverside Plaza, Suite 600  
Chicago, IL 60606

American Classic Voyages Co.  
c/o Mr. Jordan B. Allen  
Registered Agent  
2 N. Riverside Plaza  
Chicago, IL 60606-2600

By Express Mail:  
American Consolidated Growth Corp.  
621 17<sup>th</sup> St., Suite 1730  
Denver, CO 80202

American Consolidated Growth Corp.  
c/o The Corporation Trust Co.  
Registered Agent  
Corporation Trust Center  
1209 Orange St.  
Wilmington, DE 19801

By Express Mail:  
AmeriKing, Inc.  
2215 Enterprise Dr., Suite 1502  
Westchester, IL 60154

AmeriKing, Inc.  
c/o Mr. George L. Miller  
Chapter 11 Bankruptcy Trustee  
Miller Coffey Tate LLP  
1628 John F. Kennedy Blvd., Suite 950  
Philadelphia, PA 19103-2110

AmeriKing, Inc.  
c/o CT Corporation System  
Registered Agent  
208 S. LaSalle St., Suite 814  
Chicago, IL 60604-1101

By Express Mail:  
Ametech, Inc.  
1813 Southeast 25<sup>th</sup> St.  
Oklahoma City, OK 73129

Ametech, Inc.  
c/o Mr. David K. Kennedy  
Registered Agent  
1813 Southeast 25<sup>th</sup> St.  
Oklahoma City, OK 73129

By Express Mail:  
Ampace Corp.  
11217 Outlet Dr.  
Knoxville, TN 37932

Ampace Corp.  
c/o The Corporation Trust Co.  
Registered Agent  
Corporation Trust Center  
1209 Orange St.  
Wilmington, DE 19801

[The Division of Enforcement will also have a process server attempt personal service on all respondents.]