

SECURITIES AND EXCHANGE COMMISSION  
[Release No. 34-56521]

Order Cancelling the Registration of a Transfer Agent

September 25, 2007

On October 26, 2006, notice was published in the Federal Register that the Securities and Exchange Commission (“Commission”) intended to issue an order, pursuant to Section 17A(c)(4)(B) of the Securities Exchange Act of 1934 (“Act”),<sup>1</sup> cancelling the transfer agent registration of certain transfer agents.<sup>2</sup> For the reasons discussed below, the Commission is cancelling the registration of one of the transfer agents listed in the notice.

**FOR FURTHER INFORMATION CONTACT:** Jerry W. Carpenter, Assistant Director, or Catherine Moore, Special Counsel, at (202)551-5710, Division of Market Regulation, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-6628.

**BACKGROUND:**

Section 17A(c)(4)(B) of the Act provides that if the Commission finds that any transfer agent registered with the Commission is no longer in existence or has ceased to do business as a transfer agent, the Commission shall by order cancel that transfer agent’s registration. On October 26, 2006, the Commission published notice of its intention to cancel the registration of 45 transfer agents that the Commission believed were no longer in existence or had ceased doing business as transfer agents. The notice stated that at any time after November 27, 2006, which was 30 days after the notice was published in the Federal Register, the Commission intended to issue an order canceling the registrations of any or all of the identified transfer agents.

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<sup>1</sup> 15 U.S.C. 78q-1(c)(4)(B).

<sup>2</sup> Securities Exchange Act Release No. 54633 (October 20, 2006), 71 FR 62631 (October 26, 2006).

Gerdine & Associates (File No. 84-5820) was one of the transfer agents identified in the notice. Gerdine & Associates objected to the cancellation of its registration because it stated that it has not ceased to do business as a transfer agent. On February 1, 2007, the Commission by order cancelled the registration of the 44 other transfer agents identified in the notice, but it postponed taking action with respect to Gerdine & Associates' registration pending further inquiry.<sup>3</sup>

After conducting an inquiry, including a telephone interview with the representative from Gerdine & Associates, the Commission has determined that Gerdine & Associates is not in business as a transfer agent. Accordingly, the Commission is cancelling the registration of Gerdine & Associates.

**ORDER:**

It is therefore ordered pursuant to Section 17A(c)(4)(B) of the Act that the registration as a transfer agent of Gerdine & Associates be and hereby is cancelled.

For the Commission by the Division of Market Regulation, pursuant to delegated authority.<sup>4</sup>

Nancy M. Morris  
Secretary

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<sup>3</sup> Securities Exchange Act Release No. 55220 (February 1, 2007), 72 FR 6623 (February 12, 2007).

<sup>4</sup> 17 CFR 200.30-3(a)(22).