

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 72222 / May 22, 2014**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-15883**

**In the Matter of**  
  
**International Development and**  
**Environmental Holdings,**  
  
**Respondent.**

**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 and 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 Respondent International Development and Environmental Holdings (“Respondent” or “IDEH”).

**II.**

After an investigation, the Division of Enforcement alleges that:

**RESPONDENT**

1. IDEH is a Nevada corporation with principal offices in New York, New York. IDEH purported to engage in the business of acquiring and managing parking lots and garages in New York City and surrounding areas. Respondent has a class of equity securities registered with the Commission pursuant to Section 12(g) of the Exchange Act. As of May 6, 2014, Respondent’s common stock (ticker “IDEH”) was quoted on the OTC Link (previously “Pink Sheets”) operated by OTC Markets Group, Inc., has seven market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

## DELINQUENT FILINGS

2. Section 13(a) of the Exchange Act and the rules promulgated thereunder require issuers with classes of securities registered pursuant to Section 12 of the Exchange Act to file with the Commission current and accurate information in periodic reports. Specifically, Rule 13a-1 requires issuers to file annual reports and Rule 13a-13 requires issuers to file quarterly reports.

3. The Respondent filed its last Form 10-K for the year ended December 31, 2010 on April 15, 2011, and its last Form 10-Q for the quarter ended June 30, 2011 on August 22, 2011. Since then, the Respondent has not filed its required periodic reports.

4. The Respondent is delinquent in the following periodic filings:

<u>Form</u>	<u>Period Ended</u>	<u>Due on or about</u>
10-Q	September 30, 2011	November 14, 2011
10-K	December 31, 2011	March 31, 2012
10-Q	March 31, 2012	May 15, 2012
10-Q	June 30, 2012	August 14, 2012
10-Q	September 30, 2012	November 14, 2012
10-K	December 31, 2012	March 31, 2013
10-Q	March 31, 2013	May 15, 2013
10-Q	June 30, 2013	August 14, 2013
10-Q	September 30, 2013	November 14, 2013
10-K	December 31, 2013	March 31, 2014
10-Q	March 31, 2014	May 15, 2014

5. As a result of the conduct described above, the Respondent has failed to comply with Section 13(a) of the Exchange Act and Rules 13a-1 and/or 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 to institute public administrative proceedings to determine:

A. Whether the allegations set forth in Section II hereof are true and, in connection therewith, to afford Respondent 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 of the Respondent registered pursuant to Section 12 of the Exchange Act.

#### IV.

IT IS 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 Respondent 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 of the Commission's Rules of Practice [17 C.F.R. § 201.220].

If 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 mail.

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.

Lynn M. Powalski  
Deputy Secretary