UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 77627 / April 15, 2016

Admin. Proc. File No. 3-17063

In the Matter of

DAYTONA SYSTEMS, INC., AND EQUITEL, INC.

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Daytona Systems, Inc., or Equitel, Inc., and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice, that the initial decision of the administrative law judge has become the final decision of the Commission with respect to Daytona Systems, Inc., and Equitel, Inc.² The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registrations of each class of registered securities of Daytona Systems, Inc., and Equitel, Inc., are revoked.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

> Brent J. Fields Secretary

¹⁷ C.F.R. § 201.360(d).

Daytona Sys., Inc., and Equitel, Inc., Initial Decision Release No. 965 (Feb. 23, 2016), 113 SEC Docket 11, 2016 WL 707097. The Central Key Index numbers are: 1394778 for Daytona Systems, Inc.; and 1085258 for Equitel, Inc.