

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

July 13, 2010

In the Matter of

Fineline Holdings, Inc.,

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Fineline Holdings, Inc. because it has not filed any periodic reports since the period ended September 30, 2004.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company. Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed company is suspended for the period from 9:30 a.m. EDT on July 13, 2010, through 11:59 p.m. EDT on July 26, 2010.

By the Commission.

Elizabeth M. Murphy
Secretary