

THE SECURITIES ACT

)

Order No. 5278

)

Section 148

)

January 5, 2007

JAZZ GOLF EQUIPMENT INC.

WHEREAS:

(A) Jazz Golf Equipment Inc. (the "Issuer") is subject to the requirements of Part XII of The Securities Act (Manitoba) (the "Act") and National Instrument 51-102 Continuous Disclosure Obligations ("NI 51-102");

(B) The Issuer has a financial year end of August 31st;

(C) The Issuer has failed to file with The Manitoba Securities Commission (the "Commission") a copy of its Annual Financial Statements for the year ended August 31, 2006 as required by Part XII of the Act and NI 51-102;

(D) On the basis of the foregoing, I am of the opinion that it is in the public interest that trading in the securities of the Issuer should cease forthwith for a period of fifteen days and I am further of the opinion that the holding of a hearing would cause a delay which would be prejudicial to the public interest.

I HEREBY ORDER under a delegation to me by the Commission under subsection 4(1) of the Act of the powers in that behalf:

1. THAT, under section 148(1) of the Act, trading in the securities of the Issuer shall cease forthwith for a period of fifteen days from January 5, 2007 to January 19, 2007, both dates inclusive, or until such earlier date as:

1. the Issuer files its Annual Financial Statements for the year ended August 31, 2006 and pays all outstanding filing fees, if any, to the Commission; and
2. the Issuer submits a written request to the Commission to have this order revoked.

R.B. Bouchard
DIRECTOR