

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

May 12, 2021

In the Matter of

Moregain Pictures, Inc.,

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission (“Commission”) that there is a lack of current and accurate information concerning the securities of Moregain Pictures, Inc. (“MGPC¹”) (CIK No. 921560), an active Nevada corporation located in Burbank, CA with a class of securities registered with the Commission pursuant to Securities Exchange Act of 1934 (“Exchange Act”) Section 12(g) because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended March 31, 2019. On December 17, 2020, the Commission’s Division of Corporation Finance (“Corporation Finance”) sent a delinquency letter to MGPC requesting compliance with its periodic filing requirements, which was delivered. As of April 1, 2021, the common stock of MGPC was quoted on OTC Link operated by OTC Markets Group Inc. (formerly “Pink Sheets”) (“OTC Link”), had five market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

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

¹ The short form of each issuer’s name is also its stock symbol.

securities of the above-listed company is suspended for the period from 9:30 a.m. EDT on May 13, 2021, through 11:59 p.m. EDT on May 26, 2021.

For the Commission, by the Division of Enforcement, pursuant to delegated authority.

Vanessa A. Countryman
Secretary