

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2576/April 23, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16474

In the Matter of

CHINA EDUCATION INTERNATIONAL, INC.,
DELTA ENTERTAINMENT GROUP INC., AND
GULF UNITED ENERGY, INC.

ORDER TO SHOW
CAUSE AS TO TWO
RESPONDENTS AND
POSTPONING
HEARING

On April 7, 2015, the Securities and Exchange Commission (Commission) issued an Order Instituting Administrative Proceedings (OIP) against Respondents pursuant to Section 12(j) of the Securities Exchange Act of 1934. A hearing is scheduled to commence on May 4, 2015.

On April 22, 2015, the Division of Enforcement (Division) filed a Declaration of Service asserting that Respondents were served with the OIP by April 9, 2015, by mailing the OIP by Priority Mail Express to Respondents' most recent addresses shown on each entity's most recent filing with the Commission. *See* 17 C.F.R. § 201.141(a)(2)(ii). I find that China Education International, Inc. (China Education) and Gulf United Energy, Inc. (Gulf United Energy), were served on April 9, 2015, in accordance with Commission Rule of Practice 141(a)(2)(ii), and their Answers were due by April 22, 2015. OIP at 3; 17 C.F.R. §§ 201.141(a)(2)(ii), .160(b), .220(b). Neither of these two Respondents has filed an Answer to date.

The Declaration of Service states that the Commission's Office of the Secretary mailed the OIP to Delta Entertainment Group Inc. (Delta Entertainment), at the address shown on its most recent EDGAR filing of 9829 Arbor Oaks Lane, Suite 304, Boca Raton, FL 33428. The address shown on Delta Entertainment's most recent filing, a Form 8-K dated May 15, 2014, is 6245 N. Powerline Road, #105, Fort Lauderdale, FL 33309. I find that Delta Entertainment was not served in accordance with Rule 141(a)(2)(ii), 17 C.F.R. § 201.141(a)(2)(ii).

It is ORDERED that China Education and Gulf United Energy shall SHOW CAUSE by May 8, 2015, why this proceeding should not be determined against them due to their failure to file Answers or otherwise defend this proceeding. *See* 17 C.F.R. §§ 201.155(a)(2), .220(f). If either Respondent fails to respond to this Order, it shall be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. *See* OIP at 3; 17 C.F.R. § 201.155(a)(2), .220(f).

To allow time for service of the OIP on Delta Entertainment, the May 4, 2015, hearing is POSTPONED *sine die*. A prehearing conference will be scheduled after the Division files an updated declaration of service establishing that service has been effected as to Delta Entertainment.

Cameron Elliot
Administrative Law Judge