

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 4392/November 28, 2016

ADMINISTRATIVE PROCEEDING
File No. 3-17574

In the Matter of

ACCEL BRANDS, INC.

ORDER TO SHOW CAUSE

On September 26, 2016, the Securities and Exchange Commission issued an order instituting proceedings (OIP) against Respondent pursuant to Section 12(j) of the Securities Exchange Act of 1934, alleging that Respondent has securities registered with the Commission and is delinquent in its periodic filings.

On November 10, 2016, the Division filed a declaration establishing that the OIP was served personally on an officer of Respondent on November 3, 2016, in accordance with 17 C.F.R. § 201.141(a)(2)(ii). Respondent's answer was therefore due by November 14, 2016. OIP at 3; *see* 17 C.F.R. §§ 201.160(a), .220(b). To date, Respondent has not filed an answer.

I ORDER Respondent to SHOW CAUSE by December 8, 2016, why the registration of its securities should not be revoked by default due to its failure to file an answer or otherwise defend this proceeding. If Respondent fails to respond to this order, it will be deemed in default and the registration of its securities will be revoked. OIP at 3; 17 C.F.R. §§ 201.155(a)(2), .220(f).

I further ORDER that a telephonic prehearing conference shall be held at 3:00 p.m. Eastern on December 9, 2016.

James E. Grimes
Administrative Law Judge