

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 5343/December 8, 2017

ADMINISTRATIVE PROCEEDING
File No. 3-18188

In the Matter of

MERIDIAN CO., LTD.

:
: ORDER
:

The Securities and Exchange Commission instituted this proceeding with an Order Instituting Proceedings (OIP), pursuant to Section 12(j) of the Securities Exchange Act of 1934, on September 18, 2017. The OIP alleges that Respondent is a corporation with a class of securities registered with the Commission pursuant to Section 12(g) of the Exchange Act and has repeatedly failed to file required periodic reports. The Division of Enforcement is seeking to revoke the registration of Respondent's securities. Respondent, which is located in Korea, has not yet been served with the OIP.

The parties' attention is directed to the Commission's November 30, 2017, order concerning administrative proceedings. *Pending Admin. Proc.*, Securities Act of 1933 Release No. 10440, 2017 SEC LEXIS 3724 (Remand Order). The Remand Order ratifies the appointment of the undersigned as an Administrative Law Judge and directs her to "[r]econsider the record, including all substantive and procedural actions taken by an administrative law judge" in pending proceedings, such as this one, for which no initial decision has been issued. Examination of the record discloses that the Chief Administrative Law Judge has ratified her designation of the undersigned as the presiding administrative law judge in this proceeding.¹ The Division should continue to report on the status of its attempts to serve Respondent with the OIP.² Respondent may submit any new evidence relevant to the undersigned's reexamination of the record with its Answer to the OIP, and the Division may submit such evidence on the date when Respondent's Answer is due. If a party submits new evidence, the opposing party may comment on it within ten business days.

IT IS SO ORDERED.

/S/ Carol Fox Foelak
Carol Fox Foelak
Administrative Law Judge

¹ See *Meridian Co.*, Admin. Proc. Rulings Release No. 5067, 2017 SEC LEXIS 2919 (C.A.L.J. Sept. 20, 2017); *Pending Admin. Proc.*, Admin. Proc. Rulings Release No. 5247, 2017 SEC LEXIS 3780 (C.A.L.J. Dec. 4, 2017) (designating, and ratifying the designation of, the undersigned).

² The Division was ordered to report periodically on the status of the service. *Meridian Co.*, Admin. Proc. Rulings Release No. 5086, 2017 SEC LEXIS 2968 (A.L.J. Sept. 22, 2017).