

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 10088 / June 2, 2016

ADMINISTRATIVE PROCEEDING
File No. 3-17274

In the Matter of

the Registration Statement of

ZRHO Beverages, Inc.
15720 N. Greenway-Hayden
Loop #2
Scottsdale, AZ 85260

Respondent.

ORDER INSTITUTING
ADMINISTRATIVE PROCEEDINGS
PURSUANT TO SECTION 8(d) OF THE
SECURITIES ACT OF 1933, MAKING
FINDINGS, AND ISSUING STOP ORDER

I.

The Securities and Exchange Commission (“Commission”) deems it appropriate and in the public interest that administrative proceedings be, and hereby are, instituted pursuant to Section 8(d) of the Securities Act of 1933 (“Securities Act”) in the matter of the registration statement of ZRHO Beverages, Inc. (“ZRHO Beverages” or “Respondent”).

II.

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement (the “Offer”) which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings, except as to the Commission’s jurisdiction over it and the subject matter of these proceedings, which are admitted, Respondent consents to the entry of this Order Instituting Administrative Proceedings Pursuant to Section 8(d) of the Securities Act of 1933, Making Findings, and Issuing Stop Order (“Order”), as set forth below.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that:

1. ZRHO Beverages is a Nevada corporation located in Scottsdale, Arizona. ZRHO Beverages purports to be in the business of developing and marketing an anti-hangover beverage.

2. On December 29, 2014, ZRHO Beverages filed a registration statement on Form S-1, seeking to register the offer and sale of 550,000 of its shares of common stock for \$0.10 per share in a \$55,000 initial public offering. The Respondent filed amended registration statements on February 9, 2015, March 6, 2015, March 18, 2015, April 28, 2015, May 7, 2015 and May 20, 2015 (hereinafter, ZRHO Beverages' initial Form S-1 registration statement and all amendments thereto are collectively referred to as the "ZRHO Beverages Registration Statement"). The ZRHO Beverages Registration Statement has not become effective.

3. The ZRHO Beverages Registration Statement includes untrue statements of material facts and omits to state material facts necessary to make the statements therein not misleading. Among other things, the ZRHO Beverages Registration Statement falsely states that the ZRHO Beverages' named President is the company's sole officer, director, employee, shareholder, promoter and control person, while in reality another person controlled and directed ZRHO Beverages' operations. In particular, the undisclosed control person provided ZRHO's initial financing and ran its business operations. The Commission and Arizona State Attorney General previously charged the undisclosed control person with securities fraud, and both actions were pending at the time ZRHO Beverages filed the ZRHO Beverages Registration Statement and are currently pending. The ZRHO Beverages Registration Statement fails to disclose the identity of this control person, his role at the company and the pending actions against him.

IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to issue a stop order suspending the effectiveness of the ZRHO Beverages Registration Statement, as agreed to in ZRHO Beverages' Offer.

Accordingly, it is hereby ORDERED, pursuant to Section 8(d) of the Securities Act, that the effectiveness of the Registration Statement filed by ZRHO Beverages is suspended.

By the Commission.

Brent J. Fields
Secretary