

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 33-9587 / May 16, 2014

In the Matter of

Borderless Holdings, Inc.

Registration No. 333-190773

ORDER DENYING
WITHDRAWAL OF
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT
OF 1933

1. Borderless Holdings, Inc. (“Borderless Holdings”) filed a Form S-1 registration statement with the Commission on August 22, 2013 (the “Registration Statement”). The Registration Statement is still pending. The Registration Statement was filed with respect to a primary offering of two million shares of common stock of Borderless Holdings.

2. On May 5, 2014, Borderless Holdings filed an application to withdraw the Registration Statement pursuant to Rule 477 of Regulation C of the Commission’s General Rules and Regulations under the Securities Act of 1933 (“Securities Act”), 17 C.F.R. § 230.477.

3. On November 7, 2013, the Commission issued an order pursuant to Section 8(e) of the Securities Act authorizing the making of an examination to determine whether a stop order should be issued against the Registration Statement pursuant to Section 8(d) of the Securities Act.

4. After considering Borderless Holdings’ application and the ongoing examination, the Commission has determined that the granting of the withdrawal request is not consistent with the public interest and the protection of investors. Accordingly, it is hereby:

ORDERED that Borderless Holdings’ application to withdraw its registration statement on Form S-1 filed August 22, 2013, is denied in accordance with Rule 477.

By the Commission.

Jill M. Peterson
Assistant Secretary