

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 85830 / May 10, 2019

Admin. Proc. File No. 3-18920

In the Matter of

HUA YANG INVESTMENT GROUP, INC. (a/k/a Tarheel
Billboard, Inc.), TAMM OIL AND GAS CORP., and
TITAN OIL & GAS, INC.,

Respondents.

ORDER TO SHOW CAUSE AS TO HUA YANG INVESTMENT GROUP, INC. (A/K/A
TARHEEL BILLBOARD, INC.) AND TITAN OIL & GAS, INC.

The Securities and Exchange Commission (“Commission”) issued an order instituting administrative proceedings (“OIP”) on December 10, 2018, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against Hua Yang Investment Group, Inc. (a/k/a Tarheel Billboard, Inc.), TAMM Oil and Gas Corp., and Titan Oil & Gas, Inc.¹ On March 28, 2019, the Commission accepted an Offer of Settlement submitted by TAMM Oil and Gas Corp.²

On May 6, 2019, the Division of Enforcement filed the Declaration of David S. Frye, which stated that, consistent with Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,³ service of the OIP was made on Hua Yang Investment Group, Inc. (a/k/a Tarheel Billboard, Inc.) on May 6, 2019; and service of the OIP was made on Titan Oil & Gas, Inc. on May 4, 2019.

As stated in the OIP, the answers of respondents Hua Yang Investment Group, Inc. (a/k/a Tarheel Billboard, Inc.) and Titan Oil & Gas, Inc. were required to be filed within 10 days of service of the OIP.⁴ As of the date of this order, Hua Yang Investment Group, Inc. (a/k/a Tarheel

¹ *Hua Yang Inv. Grp., Inc.*, Exchange Act Release No. 84779, 2018 WL 6499906 (Dec. 10, 2018).

² *Hua Yang Inv. Grp., Inc.*, Exchange Act Release No. 85445, 2019 WL 1424356 (Mar. 28, 2019).

³ 17 C.F.R. § 201.141(a)(2)(ii).

⁴ *Hua Yang Inv. Grp.*, 2018 WL 6499906, at *2.

Billboard, Inc.) and Titan Oil & Gas, Inc. have not filed answers. The prehearing conference and the hearing are thus continued indefinitely.

Accordingly, Hua Yang Investment Group, Inc. (a/k/a Tarheel Billboard, Inc.) and Titan Oil & Gas, Inc. are ORDERED to SHOW CAUSE by May 24, 2019, why the registration of their securities should not be revoked by default due to their failure to file an answer and to otherwise defend this proceeding. When a party defaults, the allegations in the OIP will be deemed to be true and the Commission may determine the proceeding against that party upon consideration of the record without holding a public hearing.

If respondents Hua Yang Investment Group, Inc. (a/k/a Tarheel Billboard, Inc.) and Titan Oil & Gas, Inc. fail to respond to this order to show cause, they may be deemed in default, the proceeding may be determined against them, and the registration of their securities may be revoked.⁵ Upon review of the filing in response to this order, the Commission will either direct further proceedings by subsequent order or issue a final order resolving the matter.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman
Acting Secretary

⁵ Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, .180; *see Hua Yang Inv. Grp.*, 2018 WL 6499906, at *2 (“If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . .”).