

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 88081 / January 29, 2020

Admin. Proc. File No. 3-19317

In the Matter of  
  
BTHC X, INC., ECO BUILDING PRODUCTS, INC., and  
KAMA RESOURCES INC.,  
  
Respondents.

ORDER TO SHOW CAUSE AS TO BTHC X, INC.

The Securities and Exchange Commission (“Commission”) issued an order instituting administrative proceedings (“OIP”) on August 6, 2019, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against BTHC X, Inc.<sup>1</sup>

On September 26, 2019, the Division of Enforcement filed the Declaration of Joseph Griffin, which stated that, consistent with Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,<sup>2</sup> service of the OIP was made on BTHC X, Inc. on August 13, 2019. On October 1, 2019, the Division filed a motion requesting that the Commission find BTHC X, Inc. in default for not filing answers and that it revoke the registration of each class of its securities based on the record and the allegations in the OIP.

---

<sup>1</sup> *BTHC X, Inc.*, Exchange Act Release No. 86582, 2019 WL 3716013 (Aug. 6, 2019). The OIP also instituted proceedings against Eco Building Products, Inc. and Kama Resources, Inc. On September 25, 2019, the Commission accepted an Offer of Settlement submitted by Eco Building Products, Inc. *BTHC X, Inc.*, Exchange Act Release No. 87114, 2019 WL 4693565 (Sept. 25, 2019). On September 27, 2019, the Division of Enforcement filed a motion for default and expedited consideration against Kama Resources Inc. On December 3, 2019, the Commission issued an opinion and order revoking the registration of Kama Resources, Inc.’s securities. *BTHC X, Inc.*, Exchange Act Release No. 87653, 2019 WL 6528960 (Dec. 3, 2019).

<sup>2</sup> 17 C.F.R. § 201.141(a)(2)(ii).

As stated in the OIP, BTHC X, Inc.'s answer was required to be filed within ten days of service of the OIP.<sup>3</sup> As of the date of this order, BTHC X, Inc. has not filed an answer. The prehearing conference and the hearing are thus continued indefinitely.

Accordingly, BTHC X, Inc. is ORDERED to SHOW CAUSE by February 12, 2020 why the registration of its securities should not be revoked by default due to its 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 BTHC X, Inc. fails to respond to this order to show cause, it may be deemed in default, the proceeding may be determined against it, and the registration of its securities may be revoked.<sup>4</sup> Upon review of the filings 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  
Secretary

---

<sup>3</sup> *BTHC X, Inc.*, 2019 WL 3716013, at \*2.

<sup>4</sup> Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, .180; *see BTHC X, Inc.*, 2019 WL 3716013, at \*3 (“If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . .”).