

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 88099 / January 30, 2020

Admin. Proc. File No. 3-18812

In the Matter of
ANPULO FOOD DEVELOPMENT, INC.,
CSA HOLDINGS, INC.,
DELTA OIL & GAS, INC.,
RJS DEVELOPMENT, INC., AND
UNI CORE HOLDINGS CORP.

ORDER DISMISSING PROCEEDING AS TO DELTA OIL & GAS, INC.

On September 20, 2018, the Commission issued an order instituting an administrative proceeding (“OIP”) against Delta Oil & Gas, Inc., pursuant to Section 12(j) of the Securities Exchange Act of 1934.¹ The OIP alleged that Delta Oil had violated periodic reporting requirements and sought to determine, based on those allegations, whether it was “necessary and appropriate for the protection of investors to suspend . . . or revoke the registration” of Delta Oil’s securities.

On May 23, 2019, Delta Oil filed with the Commission an amended Form 15 seeking to terminate voluntarily the registration of its securities under Section 12(g) of the Exchange Act.² Exchange Act Rule 12g-4(a)(1) permits the termination of registration if the issuer certifies that its class of securities being deregistered is held of record by fewer than 300 persons.³ In its amended Form 15, Delta Oil certified that it had approximately 124 holders of record as May 23,

¹ *Anpulo Food Dev., Inc.*, Exchange Act Release No. 84245, 2018 WL 4537214 (Sept. 20, 2018); *see also* 15 U.S.C. § 78l(j). The OIP also instituted proceedings against Anpulo Food Development, Inc., CSA Holdings, Inc., RJS Development, Inc., and Uni Core Holdings Corp. The Commission issued an opinion revoking the registration of those issuers’ securities on April 23, 2019. *See Anpulo Food Dev., Inc.*, Exchange Act Release No. 86741, 2019 WL 4033995 (Apr. 23, 2019). This order does not apply to these other four respondents.

² 15 U.S.C. § 78l(g).

³ 17 C.F.R. § 240.12g-4(a)(1). Delta Oil originally filed a Form 15 on April 29, 2019, certifying that the approximate number of holders of record was 3,702, which is greater than the number needed to qualify for termination of its registration under Rule 12g-4(a)(1).

2019. Under Rule 12g-4(a), an issuer's registration is terminated 90 days after the issuer files a Form 15—in this case, August 21, 2019.

The Division of Enforcement made no filings with respect to the Form 15 between the time Delta Oil filed the Form 15 and the time the Form 15 became effective. Now that the Form 15 has become effective, Delta Oil no longer has a class of securities registered under Section 12 of the Exchange Act. Because revocation and suspension of registration are the only remedies available in a proceeding instituted under Exchange Act Section 12(j), we find it appropriate to dismiss this proceeding against Delta Oil.⁴

Accordingly, it is ORDERED that this proceeding is dismissed with respect to Delta Oil & Gas, Inc.

By the Commission.

Vanessa A. Countryman
Secretary

⁴ See, e.g., *Colorado Goldfields, Inc.*, Exchange Act Release No. 87236, 2019 WL 4916616, at *1 (Oct. 4, 2019) (dismissing Section 12(j) proceeding where respondent filed Form 15 after OIP was instituted, form became effective, and respondent no longer had a class of securities registered under Exchange Act Section 12); *Expleo Sols., Inc.*, Exchange Act Release No. 78638, 2016 WL 4426914, at *1 (Aug. 22, 2016) (same); *Ruby Creek Res., Inc.*, Exchange Act Release No. 76060, 2015 WL 5718239 (Sept. 30, 2015) (same); *DRC Ventures, Inc.*, Exchange Act Release No. 74153, 2015 WL 331958, at *1 (Jan. 27, 2015) (same)..