

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 88584 / April 7, 2020**

The U.S. Securities and Exchange Commission announced the temporary suspension, pursuant to Section 12(k) of the Securities Exchange Act of 1934 (the “Exchange Act”), of trading of the securities of Prestige Capital Corp. (“PGEC”), of Salt Lake City, Utah at 9:30 a.m. EDT on April 8, 2020, and terminating at 11:59 p.m. EDT on April 22, 2020.

The Commission temporarily suspended trading in the securities of PGEC because of questions that have been raised about the accuracy and adequacy of information in the marketplace relating to PGEC common stock, including its financial condition and its operations, if any, in light of concerns about investors confusing this issuer with a similarly-named private company that is a manufacturer of N95 masks and the subject of increased media attention during the ongoing COVID-19 pandemic.

The Commission cautions brokers, dealers, shareholders, and prospective purchasers that they should carefully consider the foregoing information along with all other currently available information and any information subsequently issued by the company.

Further, brokers and dealers should be alert to the fact that, pursuant to Rule 15c2-11 under the Exchange Act, at the termination of the trading suspension, no quotation may be entered unless and until they have strictly complied with all of the provisions of the rule. If any broker or dealer has any questions as to whether or not he has complied with the rule, he should not enter any quotation but immediately contact the staff in the Division of Trading and Markets, Office of Interpretation and Guidance, at (202) 551-5777. If any broker or dealer is uncertain as to what is required by Rule 15c2-11, he should refrain from entering quotations relating to PGEC’s securities until such time as he has familiarized himself with the rule and is certain that all of its provisions have been met. If any broker or dealer enters any quotation that is in violation of the rule, the Commission will consider the need for prompt enforcement action.

If any broker, dealer or other person has any information that may relate to this matter, they should immediately contact Jason Berkowitz, Assistant Regional Director, at (305) 982-6302, or Sandeep Satwalekar, Assistant Regional Director, at (212) 336-0161. The Commission appreciates the assistance of the Financial Industry Regulatory Authority (FINRA).