

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 1848/September 26, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-16055

In the Matter of

BETHESDA C0801, INC.,  
ISDERA NORTH AMERICA, INC.,  
KANGYE INTERNATIONAL HOLDINGS, INC.,  
QUALITY ALLIANCE GROUP, INC.,  
QUANTUM ASSETS, INC.,  
REMUDA INVESTMENT CORP. (f/k/a  
ACCELERATED ACQUISITIONS II, INC.),  
SOURCE ROCK, INC., and  
UNIONTOWN ENERGY, INC.

ORDER TO SHOW CAUSE  
AND POSTPONING  
PREHEARING CONFERENCE

The Securities and Exchange Commission (Commission) commenced this proceeding on September 5, 2014, with an Order Instituting Administrative Proceedings (OIP) pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Exchange Act). The OIP alleges that Respondents each have a class of securities registered with the Commission pursuant to Exchange Act Section 12(b) and/or 12(g) and are delinquent in their periodic filings, in violation of Exchange Act Section 13(a) and Rules 13a-1 and/or 13a-13. A telephonic prehearing conference is scheduled for October 10, 2014.

Respondents Bethesda C0801, Inc. (Bethesda), Quality Alliance Group, Inc. (Quality Alliance), Quantum Assets, Inc. (Quantum), Remuda Investment Corp. (f/k/a Accelerated Acquisitions II, Inc.) (Remuda), Source Rock, Inc. (Source Rock), and UnionTown Energy, Inc. (UnionTown) were served with the OIP by September 12, 2014, in accordance with Commission Rule of Practice 141(a)(2)(ii), 17 C.F.R. § 201.141(a)(2)(ii), making their Answers due by September 25, 2014. OIP at 4; 17 C.F.R. §§ 201.160(a)-(b), .220(b). This Office has since received a copy of Bethesda's Answer, but as of today, Quality Alliance, Quantum, Remuda, Source Rock, and UnionTown have not yet filed Answers. The Division of Enforcement (Division) has represented that it received a copy of Bethesda's signed offer of settlement by September 23, 2014.

No evidence of service of the OIP on Respondent Isdera North America, Inc. (Isdera), has been received by this Office to date. On September 18, 2014, the Division filed a declaration

reflecting that Respondent Kangye International Holdings, Inc. (Kangye), was served with the OIP by hand on September 10, 2014, in accordance with Rule of Practice 141(a)(2)(ii), by leaving a copy of the OIP with Kangye's registered agent. Kangye's Answer was due by September 22, 2014, but as of today, it has not yet filed an Answer. OIP at 4; 17 C.F.R. §§ 201.160(a), .220(b).

Accordingly, it is ORDERED that on or before October 6, 2014, Kangye, Quality Alliance, Quantum, Remuda, Source Rock, and UnionTown shall SHOW CAUSE why this proceeding should not be determined against them due to their failure to file Answers or otherwise defend this proceeding. *See* 17 C.F.R. §§ 201.155(a)(2), .220(f). If Kangye, Quality Alliance, Quantum, Remuda, Source Rock, or UnionTown fails to respond to this Order, it shall be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. *See* OIP at 4; 17 C.F.R. § 201.155(a)(2), .220(f).

To allow time for service on Isdera, it is FURTHER ORDERED that the telephonic prehearing conference scheduled for October 10, 2014, is POSTPONED to October 24, 2014, at 11:30 a.m. EDT, if the proceeding has not been resolved by then. *See* 17 C.F.R. § 201.161. By October 21, 2014, the Division shall file a declaration explaining the status of service efforts as to Isdera.

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Cameron Elliot  
Administrative Law Judge