

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2651/May 8, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16481

In the Matter of

ARCTOS PETROLEUM CORP. (a/k/a STETSON OIL &
GAS, LTD.),
CORMAC MINING INC., and
GEMINI TEA CORP.

POSTPONEMENT AND SHOW
CAUSE ORDER

The Securities and Exchange Commission (Commission) commenced this proceeding on April 8, 2015, 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(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 is scheduled for May 13, 2015.

The Division of Enforcement filed a declaration representing that Respondent Arctos Petroleum Corp. (a/k/a Stetson Oil & Gas, Ltd.) (Arctos) was served with the OIP pursuant to 17 C.F.R. § 201.141(a)(2)(ii), on April 24, 2015. The declaration reflects that the status of service as to Respondents Cormac Mining Inc. (Cormac) and Gemini Tea Corp. (Gemini) is still unknown.

I find that Arctos was served with the OIP on April 24, 2015, and that it failed to timely answer the OIP by May 7, 2015. *See* OIP at 3; 17 C.F.R. §§ 201.141(a)(2)(ii), .160(b), .220(b). I ORDER Arctos to SHOW CAUSE by May 18, 2015, why this proceeding should not be determined against it and the registration of its securities revoked for its failure to timely file an Answer or otherwise defend this proceeding. *See* OIP at 3; 17 C.F.R. §§ 201.155(a)(2), .220(f).

To allow time for service on Cormac and Gemini, Answers, and Arctos' showing of cause, it is ORDERED that the telephonic prehearing conference is POSTPONED and shall be held on June 3, 2015, at 11:30 a.m. EDT. *See* 17 C.F.R. § 201.161.

Cameron Elliot
Administrative Law Judge