

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3128 / September 14, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16749

In the Matter of

CITYVIEW CORP. LTD.,
COM-ANIMATION, INC.(A/K/A COM-
ANIMATRIX, INC.), and
TPI ENTERPRISES, INC.

ORDER FOLLOWING PREHEARING
CONFERENCE AND TO SHOW CAUSE

On August 12, 2015, the Securities and Exchange Commission issued an Order Instituting Proceedings (OIP) pursuant to Section 12(j) of the Securities Exchange Act of 1934, alleging that Respondents have securities registered with the Commission and are delinquent in their periodic filings. Respondents Com-Animation, Inc. (a/k/a Com-Animatrix, Inc.), and TPI Enterprises, Inc., were served with the OIP on August 14, and their Answers were due August 27. *CityView Corp. Ltd.*, Admin. Proc. Rulings Release No. 3061, 2015 SEC LEXIS 3447 (Aug. 21, 2015). I previously notified the parties that a telephonic prehearing conference would be held on September 8. *Id.*

At the September 8 prehearing conference, counsel for the Division of Enforcement appeared, but Respondents did not. Division counsel represented that Com-Animation would accept a default revoking the registration of its securities. Also, based on the Division's supplemental declaration filed on August 31, I found that Respondent CityView Corp. Ltd. was served with the OIP on August 27 in accordance with Rule of Practice 141(a)(2)(iv), 17 C.F.R. § 201.141(a)(2)(iv). As such, its Answer was due September 9. OIP at 3; 17 C.F.R. §§ 201.160(b), .220(b). To date, Respondents have not filed Answers.

Accordingly, I ORDER Respondents to SHOW CAUSE by September 28, 2015, why the registrations of their securities should not be revoked by default due to their failure to file Answers, appear at the scheduled prehearing conference of which they were notified, or otherwise defend this proceeding. Any Respondent that fails to respond to this Order will be deemed in default, the proceeding will be determined against it, and the registrations of its securities will be revoked. OIP at 3; 17 C.F.R. §§ 201.155(a), .220(f), .221(f).

Brenda P. Murray
Chief Administrative Law Judge