

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3518/January 19, 2016

ADMINISTRATIVE PROCEEDING  
File No. 3-17011

In the Matter of  
the Registration Statement of

Blue Mountain Eco Tours, Inc.  
11 Rocky Road, Queensborough  
Kingston, Jamaica 19

ORDER FINDING RESPONDENT IN  
DEFAULT AND DIRECTING MOTION  
FOR SANCTIONS

On December 21, 2015, the Securities and Exchange Commission issued an order instituting proceedings (OIP) against Respondent Blue Mountain Eco Tours, Inc. Respondent was served on December 23, 2015, and when it failed to file a timely answer I ordered it to show cause by January 15, 2016, why this proceeding should not be determined against it. *See The Registration Statement of Blue Mountain Eco Tours, Inc.*, Admin. Proc. Rulings Release No. 3467, 2016 SEC LEXIS 23 (Jan. 5, 2016).

To date, Respondent has not answered the OIP or responded to the show cause order. Accordingly, pursuant to Commission Rule of Practice 155(a), I find Respondent in default.<sup>1</sup> *See* OIP at 3; 17 C.F.R. §§ 201.155(a)(2), .220(f).

It is ORDERED that the Division of Enforcement shall file a motion for sanctions by January 29, 2016. The motion shall provide legal authority and evidentiary support relating to the OIP's allegations and the Division's requested sanctions.

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<sup>1</sup> Respondent is notified that it may move to set aside the default pursuant to Rule 155(b):

A motion to set aside a default shall be made within a reasonable time, state the reasons for the failure to appear or defend, and specify the nature of the proposed defense in the proceeding. In order to prevent injustice and on such conditions as may be appropriate, the hearing officer, at any time prior to the filing of the initial decision, or the Commission, at any time, may for good cause shown set aside a default.

Electronic courtesy copies of the parties' filings should be emailed to ALJ@sec.gov in PDF text-searchable format. Exhibits should be emailed as separate attachments, not as a combined PDF file.

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Cameron Elliot  
Administrative Law Judge