

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 71551 / February 13, 2014

Admin. Proc. File No. 3-15649

In the Matter of

PACIFIC ALLIANCE CORP.

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Pacific Alliance Corp., and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,¹ that the initial decision of the administrative law judge² has become the final decision of the Commission with respect to Pacific Alliance Corp. The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registration of the registered securities of Pacific Alliance Corp. is revoked.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Elizabeth M. Murphy
Secretary

¹ 17 C.F.R. § 201.360(d).

² *Pacific Alliance Corp.*, Initial Decision Rel. No. 546 (Jan. 3, 2014), 107 SEC Docket 19, 2014 WL 28606. The stock symbol and Central Index Key number of Pacific Alliance Corp. are PALC and 801904.