

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 85736 / April 26, 2019

Admin. Proc. File No. 3-18202

In the Matter of

SEBRING SOFTWARE, INC., and
STUDIO II BRANDS, INC.

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 Sebring Software, Inc., or Studio II Brands, Inc., 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 judge has become the final decision of the Commission with respect to Sebring Software, Inc., and Studio II Brands, Inc.² The order contained in that decision is hereby declared final. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registrations of each class of registered securities of Sebring Software, Inc., and Studio II Brands, Inc., are revoked. The revocations are effective as of April 29, 2019.

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

Vanessa A. Countryman
Acting Secretary

¹ 17 C.F.R. § 201.360(d).

² *Penny Auction Solutions, Inc., Sebring Software, Inc., and Studio II Brands, Inc.*, Initial Decision Release No. 1337 (Dec. 18, 2018), 2018 WL 6629263. The Central Index Key numbers are: 1452476 for Sebring Software, Inc.; and 1081091 for Studio II Brands, Inc.