

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

September 18, 2017

In the Matter of
Meridian Co., Ltd.,
File No. 500-1

ORDER OF SUSPENSION OF
TRADING

It appears to the Securities and Exchange Commission (“Commission”) that there is a lack of current and accurate information concerning the securities of Meridian Co., Ltd. (“MRDAF¹”) (CIK No. 1135174), a Republic of Korea corporation located in Gyeonggi-Do, Korea with a class of securities registered with the Commission pursuant to Securities Exchange Act of 1934 (“Exchange Act”) Section 12(g) because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 20-F for the period ended December 31, 2011. On March 19, 2015, the Commission’s Division of Corporation Finance sent a delinquency letter to MRDAF requesting compliance with its periodic filing requirements, which was delivered. As of September 13, 2017, the common stock of MRDAF was quoted on OTC Link operated by OTC Markets Group Inc. (formerly “Pink Sheets”), had seven market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company. Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the

¹ The short form of the issuer’s name is also its stock symbol.

securities of the above-listed company is suspended for the period from 9:30 a.m. EDT on September 19, 2017, through 11:59 p.m. EDT on October 2, 2017.

By the Commission.

Brent J. Fields
Secretary