

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1933**  
**Release No. 9656 / September 25, 2014**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-16173**

**In the Matter of**

**The Registration Statement of**

**Esir1, Inc.**  
**433 North Camden Drive**  
**6<sup>th</sup> Floor**  
**Beverly Hills, CA 90210**

**Respondent.**

**ORDER FIXING TIME AND PLACE OF  
PUBLIC HEARING AND INSTITUTING  
PROCEEDINGS PURSUANT TO SECTION  
8(d) OF THE SECURITIES ACT OF 1933**

**I.**

The Securities and Exchange Commission (“the Commission”) deems it appropriate and in the public interest that proceedings pursuant to Section 8(d) of the Securities Act of 1933 (“Securities Act”) be, and they hereby are, instituted to determine whether a stop order should issue suspending the effectiveness of Esir1, Inc.’s (“Respondent”) registration statement.

**II.**

The Division of Enforcement alleges that:

1. On July 31, 2013, Respondent filed a Form S-1 registration statement with the Commission, seeking to register the resale of common shares in a \$785,000 initial public offering. Respondent filed amendments to its registration statement on August 19, 2013 and October 4, 2013. The initial filing and the amendments thereto are collectively referred to as the “Registration Statement”.

A. RESPONDENT

2. Respondent is a California corporation located in Beverly Hills, California.

## B. MATERIAL MISSTATEMENTS AND OMISSIONS

3. Respondent's second amendment to the Form S-1, which was filed on October 4, 2013, (the "October 4 Amendment") includes materially false or misleading information. In the October 4 Amendment, the Respondent included an audit report purportedly issued and signed by Grant Thornton LLP ("Grant Thornton"). Grant Thornton did not prepare or issue the audit report, did not perform any audit procedures for Esir1, Inc., and has no record or knowledge of ever doing any work for Esir1, Inc. The fake Grant Thornton audit report included in the October 4 Amendment constitutes a materially false or misleading statement in the Registration Statement.

### III.

In view of the allegations made by the Division of Enforcement, the Commission, having considered the aforesaid, deems it necessary and appropriate and in the public interest that public proceedings pursuant to Section 8(d) of the Securities Act be instituted with respect to the Registration Statement to determine whether the allegations of the Division of Enforcement are true; to afford the Respondent with an opportunity to establish any defenses to these allegations; and to determine whether a stop order should issue suspending the effectiveness of the Registration Statement referred to herein.

Accordingly, IT IS ORDERED that public proceedings be and hereby are instituted under Section 8(d) of the Securities Act, such hearing to be commenced at 9:30 a.m. on October 9, 2014 at the Commission's offices at 100 F Street N.E., Washington, DC 20549, and to continue thereafter at such time and place as the hearing officer may determine.

### IV

IT IS FURTHER ORDERED that these proceedings shall be presided over by an Administrative Law Judge to be designated by further order, who is authorized to perform all the duties of an Administrative Law Judge as set forth in the Commission's Rules of Practice or as otherwise provided by law.

IT IS FURTHER ORDERED that the Respondent shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, pursuant to Rule 220 of the Commission's Rules of Practice, 17 C.F.R. § 201.220. If the Respondent fails to file the directed answer, or fails to appear at a hearing after being duly notified, the Respondent may be deemed in default and the proceedings may be determined against the Respondent upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f) and 310 of the Commission's Rules of Practice, 17 C.F.R. §§201.155(a), 201.220(f), 221(f) and 201.310. This Order shall be served forthwith upon the Respondent in accordance with Rule 141 of the Commission's Rules of Practice, 17 C.F.R. §201.141.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice. In the absence of an appropriate waiver, no

officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not “rule making” within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Brent J. Fields  
Secretary