

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 78624 / August 22, 2016**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-17408**

**In the Matter of**

**GLOBAL EARTH ENERGY, INC.,**

**Respondent.**

**ORDER INSTITUTING**  
**ADMINISTRATIVE PROCEEDINGS**  
**AND NOTICE OF HEARING**  
**PURSUANT TO SECTION 12(j)**  
**OF THE SECURITIES**  
**EXCHANGE ACT OF 1934**

**I.**

The Securities and Exchange Commission ("Commission") deems it necessary and appropriate for the protection of investors that public administrative proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 ("Exchange Act") against Global Earth Energy, Inc. ("Respondent").

**II.**

After an investigation, the Division of Enforcement alleges that:

**A.     RESPONDENT**

1.       Global Earth Energy, Inc. (CIK No. 1121901) was a Nevada corporation whose charter has been revoked. Respondent formerly was based in or near Wilmington, North Carolina, and has a class of securities registered with the Commission pursuant to Section 12(g) of the Exchange Act. On March 7, 2014, the Commission issued an Order of Suspension of Trading to suspend trading in Respondent's securities, for the period from 9:30 a.m. EST on March 7, 2014, through 11:59 p.m. EDT on March 20, 2014, pursuant to Section 12(k) of the Exchange Act (the "Trading Suspension"). At the time of the Trading Suspension, Respondent's common stock was quoted on OTC Link, operated by OTC Markets Group Inc., under the symbol "GLER." After the Trading Suspension ended, Global Earth's common stock has continued to trade over-the-counter in the "grey market," although OTC Markets Group Inc. has announced that it has discontinued the display of quotes for GLER. See <http://www.otcmarkets.com/stock/GLER/quote> (last visited July 13, 2016).

B. DELINQUENT AND MATERIALLY DEFICIENT FILINGS, INCLUDING MATERIALLY FALSE AND MISLEADING STATEMENTS

2. Respondent is delinquent in its periodic filings with the Commission, having not filed any periodic reports since Respondent filed a Form 10-Q quarterly report on July 21, 2014, for Respondent's third quarter ended May 31, 2014 (the "Form 10-Q"). Moreover, Respondent filed the Form 10-Q before its independent registered public accountant, M&K CPAS, PLLC (the "Independent Accountant"), had completed a review of the unaudited, interim financial statements included in the Form 10-Q, pursuant to Rule 8-03 (for smaller reporting companies) and Rule 10-01(d) of Regulation S-X. The Independent Accountant reported this illegal act to Respondent on or about July 30, 2014, and the Independent Accountant reported this illegal act to staff of the Commission on or about August 1, 2014, pursuant to the requirements of Section 10A(b) of the Exchange Act. However, Respondent failed to notify the Commission of the illegal act as required by Section 10A(b)(3) of the Exchange Act.

3. In addition, Respondent made materially false and misleading statements in reports filed with the Commission, primarily relating to Respondent's purported exchange of 20% of its common stock for 20% of the common stock of privately-held Hawk Manufacturing Corporation a/k/a Hawk Manufacturing, Inc. ("Hawk"), and Respondent's subsequent purported merger with Hawk. For example:

(a) On or about August 28, 2013, Respondent filed a Form 8-K current report with the Commission, and an attached press release, falsely and misleadingly stating that Respondent had exchanged 20% of its common stock for 20% of Hawk's common stock, that the price per share of Respondent's stock was deemed to be \$0.02, and that the price per share of Hawk's common stock was deemed to be \$3,200.00. These statements were false and misleading because Respondent and Hawk had not exchanged any of their stock and had no reasonable basis for the purported share valuations.

(b) On or about December 16, 2013, Respondent filed a Form 10-K annual report with the Commission for Respondent's fiscal year ended August 31, 2013, falsely stating that on "August 28, 2013, the Company acquired a 20% equity ownership in Hawk." This statement was false because Respondent had not acquired any equity ownership in Hawk. Moreover, in this same filing, Respondent acknowledged that Hawk had no material book value at the time of the "acquisition," indicating that Respondent's statement in the Form 8-K filed on August 28, 2013 regarding the purported \$3,200.00 per share value for Hawk's common stock was false and misleading. Respondent repeated these false and misleading statements in an amended Form 10-K annual report filed on or about April 25, 2014, and in Form 10-Q quarterly reports filed on or about January 21, 2014, April 21, 2014, and July 21, 2014.

(c) On or about February 12, 2014, Respondent filed a Form 8-K current report, which repeated a press release issued by Respondent dated February 5, 2014, falsely and misleadingly announcing "the closing of the transaction to acquire and merger into Global Earth Energy," when no such merger had ever occurred.

4. On or about July 30, 2014, the Independent Accountant resigned as Respondent's independent accountant and informed Respondent of the resignation. Respondent failed to file an adequate and complete current report on Form 8-K disclosing the resignation of Respondent's Independent Accountant. See Form 8-K, Item 4.01 instruction ("The resignation . . . of an independent accountant . . . is a reportable event . . .").

5. Section 13(a) of the Exchange Act and the rules promulgated thereunder require issuers of securities registered pursuant to Section 12 of the Exchange Act to file with the Commission current and accurate information in its periodic and other reports, even if the registration is voluntary under Section 12(g). Specifically, Exchange Act Rule 13a-1 requires issuers to file annual reports, Exchange Act Rule 13a-13 requires issuers to file quarterly reports, Exchange Act 13a-11 requires issuers to file necessary or appropriate current reports, and Exchange Act Rule 12b-20 requires issuers to report any further material information as may be necessary to make the issuer's required statements, in the light of the circumstances under which they were made, not misleading.

6. As a result of the foregoing, Respondent failed to comply with Section 13(a) of the Exchange Act and Rules 12b-20, 13a-1, 13a-11, and 13a-13 thereunder.

### **III.**

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

A. Whether the allegations set forth in Section II hereof are true and, in connection therewith, to afford Respondent an opportunity to establish any defenses to such allegations; and,

B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or revoke the registration of each class of securities registered pursuant to Section 12 of the Exchange Act of Respondent, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate name of Respondent.

### **IV.**

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS FURTHER ORDERED that Respondent shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220(b) of the Commission's Rules of Practice [17 C.F.R. § 201.220(b)].

If Respondent fails to file the directed Answer, or fails to appear at a hearing after being duly notified, Respondent, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new

corporate names of Respondent, may be deemed in default and the proceedings may be determined against 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), 201.221(f) and 201.310].

This Order shall be served forthwith upon Respondent personally or by certified, registered, or Express Mail, or by other means permitted by the Commission's Rules of Practice.

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 [17 C.F.R. § 201.360(a)(2)].

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