

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No.1873/October 1, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-16173

In the Matter of
the Registration Statement of

Esir1, Inc.
433 North Camden Drive
6th Floor
Beverly Hills, CA 90210

ORDER FOR HEARING

On September 25, 2014, in an Order Fixing Time and Place of Public Hearing and Instituting Proceedings Pursuant to Section 8(d) of the Securities Act of 1933 (Hearing Order), the Securities and Exchange Commission (Commission) ordered a hearing on October 9, 2014, at the Commission's Headquarters Office, 100 F Street, N.E., Washington, D.C. 20549. The hearing is to determine whether a second amendment that Esir1, Inc. (Esir1), filed on October 4, 2013, to the Form S-1 it filed on July 31, 2013, includes materially false or misleading information. The second amendment includes an audit report purportedly issued and signed by Grant Thornton LLP, which the Hearing Order alleges was not prepared or issued by Grant Thornton LLP. Esir1 is ordered to answer the allegations within ten days of service of the Hearing Order. Hearing Order at 2; 17 C.F.R. § 201.220(b). On October 1, 2014, the Division of Enforcement (Division) filed notice that Esir1 had been personally served with the Hearing Order on September 26, 2014. Service was on Esir1's registered agent for service of process, as listed on the California Secretary of State's website, at what the Division states is its correct address.

The Division, located in Los Angeles, has represented to my office that Esir1 does not intend to file an answer or to appear at the hearing and that it intends to file a motion for default.

Ruling

In these circumstances, I believe it is best to continue with the scheduled hearing on October 9, 2014, however, the hearing will begin at 12:30 pm EDT, rather than 9:30 am EDT. Esir1 and the Division may participate in person in Washington, D.C., or from the Division's office at 444 S. Flower Street, Suite 900, Los Angeles, California 90071. The Division should be prepared to support the allegations in the Hearing Order.

Brenda P. Murray
Chief Administrative Law Judge