

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1892/October 7, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-15649

In the Matter of :
:
GOLDEN ELEPHANT GLASS TECHNOLOGY, INC., and : ORDER
PACIFIC ALLIANCE CORP. :
:

The Securities and Exchange Commission (Commission) instituted this proceeding with an Order Instituting Proceedings (OIP), pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Exchange Act), on December 18, 2013. Only Golden Elephant Glass Technology, Inc. (Respondent), remains in the proceeding.¹ The OIP alleges that Respondent is a corporation with a class of securities registered with the Commission pursuant to Section 12(g) of the Exchange Act and has repeatedly failed to file required periodic reports. The Division of Enforcement is seeking to revoke the registration of Respondent's securities.

Respondent has not yet been served with the OIP. To allow time for service and for Respondent's Answer,² the prehearing conference scheduled for October 24, 2014, will be postponed and will be held by telephone on January 23, 2015, at 9:30 a.m. EST, if the proceeding has not been resolved by then.

IT IS SO ORDERED.

/S/ Carol Fox Foelak
Carol Fox Foelak
Administrative Law Judge

¹ The proceeding has ended as to Pacific Alliance Corp. *See Golden Elephant Glass Tech., Inc.*, Initial Decision Release No. 546, 2014 SEC LEXIS 25 (A.L.J. Jan. 3, 2014).

² The OIP provides that Respondent's Answer is due within ten days of service of the OIP on it. *See OIP at 3*; 17 C.F.R. § 201.220(b). If Respondent fails to file an Answer within the time provided, it will be deemed in default, and the undersigned will enter an order revoking the registration of its securities. *See OIP at 3*; 17 C.F.R. §§ 201.155(a), .220(f).