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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 3467/January 5, 2016

ADMINISTRATIVE PROCEEDING File No. 3-17011

In the Matter of the Registration Statement of

Blue Mountain Eco Tours, Inc. 11 Rocky Road, Queensborough Kingston, Jamaica 19 ORDER CANCELING HEARING AND TO SHOW CAUSE

On December 21, 2015, the Securities and Exchange Commission issued an Order Fixing Time and Place of Public Hearing and Instituting Proceedings (OIP) pursuant to Section 8(d) of the Securities Act of 1933. A hearing is currently scheduled for January 8, 2016.

The Division of Enforcement has filed an affidavit of service reflecting that Respondent's registered agent was personally served with the OIP on December 23, 2015. To date, Respondent has failed to file an Answer to the OIP, due on January 4, 2016. *See* OIP at 3; 17 C.F.R. §§ 201.160(a), .220(b).

It is ORDERED that on or before January 15, 2016, Respondent shall SHOW CAUSE why this proceeding should not be determined against it due to its failure to file an Answer or otherwise defend the proceeding. *See* OIP at 3; 17 C.F.R. §§ 201.155(a)(2), .220(f). If Respondent fails to respond to this Order, it will be deemed in default and the proceeding will be determined against it.

It is FURTHER ORDERED that the hearing scheduled for January 8, 2016, is CANCELED.

Cameron Elliot Administrative Law Judge