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

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 4434/December 12, 2016

ADMINISTRATIVE PROCEEDING File No. 3-17574

In the Matter of

ACCEL BRANDS, INC.

ORDER FOLLOWING PREHEARING CONFERENCE

On September 26, 2016, the Securities and Exchange Commission issued an order instituting proceedings against Respondent under Section 12(j) of the Securities Exchange Act of 1934, alleging that Respondent has securities registered with the Commission and is delinquent in its periodic filings.

On December 9, 2016, a prehearing conference was held. Counsel appeared for the Division of Enforcement and an officer appeared for Respondent. I informed Respondent that its answer and its response to the order to show cause were past due. I granted leave for Respondent to file and serve its answer and its response to the order to show cause by December 16, 2016.

James E. Grimes

Administrative Law Judge