

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 5086/September 22, 2017

ADMINISTRATIVE PROCEEDING  
File No. 3-18188

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In the Matter of	:	
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MERIDIAN CO., LTD.	:	ORDER

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The Securities and Exchange Commission instituted this proceeding with an Order Instituting Proceedings (OIP), pursuant to Section 12(j) of the Securities Exchange Act of 1934, on September 18, 2017, and the hearing was scheduled to commence on October 23, 2017. The OIP alleges that Respondent, a Republic of Korea corporation located in Gyeonggi-Do, Korea, 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.

To allow time for service of the OIP and an Answer,<sup>1</sup> the hearing will be postponed *sine die*. The Division will report on the status of its attempt to serve Respondent on November 17, 2017, and every ninety days thereafter.

IT IS SO ORDERED.

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

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<sup>1</sup> The OIP provides that Respondent's Answer is due within ten days of service of the OIP on it. See OIP at 2; 17 C.F.R. § 201.220(b). If Respondent fails to file an Answer within the time provided, it will be deemed to be in default, and the undersigned will enter an order revoking the registration of its securities. See OIP at 2-3; 17 C.F.R. §§ 201.155(a)(2), .220(f).