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

Administrative Proceedings Rulings Release No. 5354 / December 11, 2017

Administrative Proceeding File No. 3-18153

In the Matter of

GeoGlobal Resources, Inc., and USA Synthetic Fuel Corp.

Order Regarding the Securities and Exchange Commission's Order on Pending Administrative Proceedings

On September 5, 2017, the Securities and Exchange Commission issued an order instituting proceedings pursuant to Section 12(j) of the Securities Exchange Act of 1934, alleging that Respondents have securities registered with the Commission and are delinquent in their periodic filings. On November 9, 2017, I issued an initial decision on default revoking the registration of each class of Respondents' registered securities. *GeoGlobal Res. Inc.*, Initial Decision Release No. 1223, 2017 SEC LEXIS 3551.

On November 30, 2017, the Commission issued an order directing administrative law judges with pending proceedings to: (1) reconsider the record in the proceeding, including all substantive and procedural rulings; (2) allow the parties to file any new evidence that the parties deem relevant to the reexamination of the record by January 5, 2018; (3) determine whether to revise or ratify prior rulings; and (4) issue by February 16, 2018, an order on ratification. *Pending Admin. Proc.*, Securities Act of 1933 Release No. 10440, https://www.sec.gov/litigation/opinions/2017/33-10440.pdf.

Accordingly, I ORDER the parties to file by January 5, 2018, any new evidence that they consider relevant to my reexamination of the record in this proceeding. Each party may also submit a brief explaining the relevance of its new evidence and identifying any challenged rulings, findings, or

conclusions.	If any party	chooses to	submit a	brief by	January 5,	the o	ther
parties will h	ave until Ja	nuary 16, 20	18, to file	a respons	sive brief.		

Brenda P. Murray Chief Administrative Law Judge