

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

Administrative Proceedings Rulings
Release No. 6165 / October 11, 2018

Administrative Proceeding
File No. 3-17977

In the Matter of

**Ciralight Global, Inc.,
GS EnviroServices, Inc.,
IPOWorld, and
Parabel, Inc.**

**Order Requesting Briefing
Regarding the Commission's
Finality Order**

On October 3, 2017, the Securities and Exchange Commission issued a notice that the June 20, 2017 initial decision revoking the registrations of the registered securities of GS EnviroServices, Inc., IPOWorld, and Parabel, Inc., had become final.¹ The revocations were effective on October 4, 2017. *GS EnviroServices, Inc.*, Securities Exchange Act of 1934 Release No. 81813, 2017 SEC LEXIS 3153. The Commission's EDGAR database indicates that these three companies' "Exchange Act registration[s] ha[ve] been revoked." Additionally, on May 17, 2017, Respondent IPOWorld filed a Form 15-12G terminating the registration of its securities. This form had not taken effect when the initial decision was issued. *See* 17 C.F.R. § 240.12g-4(a) (providing that a Form 15 "shall take effect 90 days" after filing).

The Commission vacated the initial decision and implicitly vacated its finality order in August 2018, when it remanded this and other cases for new hearings. *See Pending Admin. Proc.*, Securities Act of 1933 Release No. 10536, 2018 SEC LEXIS 2058 (Aug. 22, 2018). The Commission's EDGAR database, however, reflects no corresponding change in respondents' Exchange Act registrations.

¹ Ciralight Global, Inc., settled with the Commission and is no longer part of this proceeding. *Ciralight Global Inc.*, Securities Exchange Act of 1934 Release No. 80778, 2017 SEC LEXIS 1569 (May 25, 2017).

By November 1, 2018, the Division of Enforcement should file a brief addressing the following questions:

- (1) What are the current statuses of the registration of Respondents' securities?
- (2) Rule 141(a)(2)(ii) allows service by attempted delivery "in the case of an issuer of a class of securities registered with the Commission." What effect, if any, do the revocations have on service of post-remand orders and filings?
- (3) In light of the Commission's implicit vacatur of its finality order, what is the status of the Form 15-12G filed by IPOWorld?

A respondent may file a response by November 8, 2018. Unless directed, the Division should not file a reply to any response.

James E. Grimes
Administrative Law Judge