

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

Administrative Proceedings Rulings  
Release No. 6371 / November 29, 2018

Administrative Proceeding  
File No. 3-18202

In the Matter of

**Penny Auction Solutions, Inc.,  
Sebring Software, Inc., and  
Studio II Brands, Inc.**

**Order Finding Service and  
Directing Respondents  
to Show Cause**

On September 22, 2017, the Securities and Exchange Commission issued an order instituting proceedings (OIP) against Respondents under Section 12(j) of the Securities Exchange Act of 1934. After a prior initial decision was vacated by the Commission, the proceeding was reassigned to me on September 12, 2018. *Pending Admin. Proc.*, Admin. Proc. Rulings Release No. 5955, 2018 SEC LEXIS 2264, at \*2, \*4 (ALJ). I directed the parties to propose how further proceedings should be conducted, *Penny Auction Sols., Inc.*, Admin. Proc. Rulings Release No. 6107, 2018 SEC LEXIS 2639 (ALJ Sept. 27, 2018), after which Penny Auction Solutions, Inc., entered into a settlement with the Commission. *Penny Auction Sols., Inc.*, Exchange Act Release No. 84492, 2018 SEC LEXIS 2976 (Oct. 25, 2018).

Neither remaining Respondent filed a proposal. On October 30, 2018, the Division of Enforcement submitted a declaration in which it represented that it was unable to contact Sebring Software, Inc., and that counsel for Studio II Brands, Inc., stated that the company was aware of the proceeding, had no desire to participate, and had no objection to revocation.

On October 4, 2017, the Division submitted a declaration of service. After my independent review, I find it establishes that Sebring Software was served with the OIP on September 26, 2017, by U.S. Postal Service Priority Mail Express to the most recent address shown on its most recent filing with the Commission. 17 C.F.R. § 201.141(a)(2)(ii). It also establishes that Studio II Brands, a Florida corporation, was served on the same date via delivery of the OIP by priority mail express to its registered agent. *Id.* Their answers

were therefore due on October 10, 2017. OIP at 3; 17 C.F.R. §§ 201.160(a)-(b), .220(b). To date, neither Respondent has filed an answer.

I ORDER Sebring Software and Studio II Brands to SHOW CAUSE by December 10, 2018, why the registration of their securities should not be revoked by default due to their failures to file answers or otherwise defend this proceeding. If a Respondent fails to respond to this order, it shall be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. OIP at 3; 17 C.F.R. §§ 201.155(a)(2), .220(f); *Pending Admin. Proc.*, Securities Act of 1933 Release No. 10536, 2018 SEC LEXIS 2058, at \*4 (Aug. 22, 2018).

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Brenda P. Murray  
Chief Administrative Law Judge