

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

Administrative Proceedings Rulings
Release No. 6407 / December 17, 2018

Administrative Proceeding
File No. 3-18188

In the Matter of
Meridian Co., Ltd.

Order to Show Cause

The deadline for Respondent Meridian Co., Ltd., to submit a proposal for the conduct of this proceeding and an answer to the order instituting proceedings (OIP) was December 14, 2018. *Meridian Co.*, Admin. Proc. Rulings Release No. 6360, 2018 SEC LEXIS 3305, at *6 (ALJ Nov. 26, 2018). To date, it has filed neither.

I ORDER Meridian to SHOW CAUSE by December 27, 2018, why the registration of its securities should not be revoked by default due to its failure to file an answer, submit a proposal, or otherwise defend this proceeding. If Meridian 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 2-3; 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).

I FURTHER ORDER that a telephonic prehearing conference will be held on December 27, 2018, at 10:00 a.m. EST.

James E. Grimes
Administrative Law Judge