

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 72404 / June 17, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-15891

In the Matter of

**Asia Global Holdings Corp.,
China Electric Motor, Inc.,
Ikona Gear International, Inc.,
Imagin Molecular Corp.
(n/k/a The Planet Bottle Corporation),
Sungold International Holdings Corp., and
Westergaard.com, Inc.,**

Respondents.

**ORDER MAKING FINDINGS AND
REVOKING REGISTRATION OF
SECURITIES PURSUANT TO
SECTION 12(j) OF THE
SECURITIES EXCHANGE ACT OF
1934 AS TO SUNGOLD
INTERNATIONAL HOLDINGS
CORP.**

I.

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors to accept the Offer of Settlement submitted by Sungold International Holdings Corp. (“SGIH” or “Respondent”) pursuant to Rule 240(a) of the Rules of Practice of the Commission, 17 C.F.R. § 201.240(a), for the purpose of settlement of these proceedings initiated against Respondent on May 28, 2014, pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”).

II.

Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over it and the subject matter of these proceedings, which are admitted, Respondent consents to the entry of this Order Making Findings and Revoking Registration of Securities Pursuant to Section 12(j) of the Securities Exchange Act of 1934 as to Sungold International Holdings Corp. (“Order”), as set forth below.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that¹:

1. SGIH (CIK No. 1073674) is an Ontario corporation located in Toronto, Ontario, Canada with a class of securities registered with the Commission under Exchange Act Section 12(g). As of May 23, 2014, the common shares of SGIH (symbol SGIH) were quoted on OTC Link (formerly "Pink Sheets") operated by OTC Markets Inc., had eight market makers, and were eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).

2. SGIH has failed to comply with Exchange Act Section 13(a) and Rule 13a-1 thereunder because it has not filed any periodic reports with the Commission since the period ended August 31, 2008.

IV.

In view of the foregoing, the Commission deems it necessary and appropriate for the protection of investors to impose the sanction specified in Respondent's Offer.

Accordingly, it is hereby ORDERED that:

Pursuant to Section 12(j) of the Exchange Act, the registration of each class of Respondent's securities registered pursuant to Exchange Act Section 12 be, and hereby is, revoked.

For the Commission, by its Secretary, pursuant to delegated authority.

Jill M. Peterson
Assistant Secretary

¹The findings herein are made pursuant to Respondent's Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.