

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING
File No. 3-19269

In the Matter of

NECO Energy Corporation, et al.

Respondents.

DIVISION OF ENFORCEMENT'S MOTION FOR
DEFAULT AND BRIEF IN SUPPORT

The Division of Enforcement ("Division"), by counsel, pursuant to Commission Rules of Practice Rules 154(a) and 155(a)(2) respectfully moves the Securities and Exchange Commission ("Commission") for an order entering a default against NECO Energy Corporation (CIK No. 1114643) ("Neco Energy"), Neighborhood Investment, Ltd. (CIK No. 1101369) ("Neighborhood Investment"), and New Dawn Entertainment Inc. (CIK No. 1124403) ("New Dawn") (collectively "Respondents") in this proceeding and ordering the revocation of the registration of each class of Respondents' securities registered pursuant to Section 12 of the Securities Exchange Act of 1934 ("Exchange Act").

Argument

On July 24, 2019, the Commission issued an Order Instituting Proceedings ("OIP") against Respondents which have securities registered with the Commission under Section 12(g) of the Exchange Act. The OIP alleges the Respondents are delinquent in filing their mandated periodic reports. Because each of the Respondents failed to answer or otherwise

respond to the OIP, the Division now seeks entry of an order finding respondents Neco Energy, Neighborhood Investment, and New Dawn to be in default in this proceeding.

Commission Rule of Practice 220(b) states that where an answer is required to be filed by rule or order, the respondent “shall do so within 20 days after service upon the respondent of the order instituting proceedings” unless a different period is provided by rule or order. Here, the OIP requires “an Answer [to be filed] to the allegations contained in this Order within ten (10) days after service of this Order.” OIP at IV. Commission Rule of Practice 160(a) provides that Saturdays, Sundays and Federal legal holidays are to be counted as part of the 10 day period, and Commission Rule of Practice 160(b) extends that time by three days if service is made by mail.

The Declaration of Gina Joyce to Assist Secretary with Record of Service (attached hereto as Exhibit A) (“Joyce Declaration”) establishes that on July 26, 2019, service upon Neco Energy of the OIP, along with a letter from the Commission’s Secretary, and a letter from the Division offering discovery pursuant to Rule of Practice 230 (collectively the “Service Documents”), was attempted by Express Mail delivery at the address provided in its last EDGAR filing with the Commission, in accordance with Commission Rule of Practice 141(a)(2)(ii). Neco Energy’s answer to the OIP was due by Thursday August 8, 2019. However, Neco Energy has not filed an answer or made any other response to the OIP in this proceeding.

The Joyce Declaration also establishes that on July 25, 2019, Neighborhood Investment was served with the Service Documents by Express Mail delivery at the address provided in its last EDGAR filing with the Commission, in accordance with Commission Rule of Practice 141(a)(2)(ii). Neighborhood Investment’s answer to the OIP was due by Wednesday, August 7,

2019. Neighborhood Investment has not filed an answer or made any other response to the OIP in this proceeding.

The Joyce Declaration additionally establishes that on July 29, 2019, New Dawn was served with the Service Documents by Express Mail delivery at the address provided in its last EDGAR filing with the Commission, in accordance with Commission Rule of Practice 141(a)(2)(ii). New Dawn's answer to the OIP was due by Monday, August 12, 2019. New Dawn has not filed an answer or made any other response to the OIP in this proceeding.

The Respondents at issue are delinquent in their filings with the Commission and have been delinquent for over two years. In addition, the Respondents' failure to answer supports revocation of the registration of each class of the Respondents' securities. Accordingly, the Division moves for an order, pursuant to Rule 155(a)(2), finding these Respondents to be in default in this proceeding and ordering that the registration of each class of their securities registered pursuant to Exchange Act Section 12 be revoked.

Conclusion

For the reasons set forth above, the Division respectfully requests that the Commission:

1) grant the Division's Motion; 2) enter an order of default against Neco Energy, Neighborhood

Investment, and New Dawn; and 3) revoke the registration of each class of their securities registered pursuant to Section 12 of the Exchange Act.

Dated: November 5, 2019

Respectfully submitted,

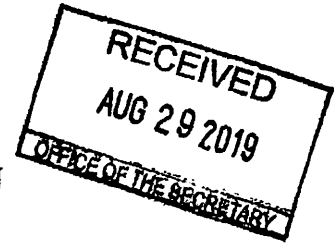


James Carlson (202) 551-3711
Gina Joyce (202) 551-4850
Securities and Exchange Commission
100 F Street, N.E., Room 5120
Washington, D.C. 20549-5010

COUNSEL FOR
DIVISION OF ENFORCEMENT

EXHIBIT A

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING
File No. 3-19269

In the Matter of

NECO Energy Corporation, *et al.*,

Respondents.

**DECLARATION OF GINA JOYCE
TO ASSIST SECRETARY WITH RECORD OF SERVICE**

GINA JOYCE, pursuant to 28 U.S.C. § 1746, declares:

1. I am a Senior Counsel with the Division of Enforcement ("Division") of the Securities and Exchange Commission, and co-counsel for the Division in the captioned administrative proceeding. I am submitting this Declaration to assist the Secretary in maintaining a record of service on the respondents in the captioned proceedings pursuant to Rule 141(a)(3).

2. Among other means, Securities and Exchange Commission ("Commission") Rule of Practice 141(a)(2)(ii) permits service on a corporation or entity by delivering a copy of an Order Instituting Administrative Proceedings ("OIP") to an agent authorized by appointment or law to receive such service or, in the case of an issuer with a class of securities registered with the Commission, by sending the OIP via U.S. Postal Service certified, registered, or Express Mail and obtaining a confirmation of attempted delivery on the most recent address shown on the entity's most recent filing with the Commission.

Further, the OIP in this matter authorizes service of the OIP “by any means permitted by the Commission’s Rules of Practice.” Therefore, the Division asked the Commission’s Secretary to first attempt service on the Respondents via U.S. Priority Mail Express.

3. The Office of the Secretary provided me with the U.S. Priority Mail Express tracking numbers for the copies of the Order Instituting Proceedings (“OIP”)¹ that were mailed by the Secretary to the respondents in these proceedings. I input each of the tracking numbers into the U.S. Postal Service’s (“USPS’ s”) package tracking system on its Internet website located at www.usps.com, and printed out the tracking confirmations in order to obtain confirmation of the delivery or attempted delivery of the OIP on each respondent. A true copy of the tracking confirmations for all of the respondents for whom express mail service was attempted is attached as Exhibit 1, hereto.

4. The Secretary mailed the OIP to respondent NECO Energy Corporation, CIK 1114643 (“NECO Energy”), via Priority Mail Express, Tracking No. EF 200201158 US, to the address shown on its most recent EDGAR filing at 5560 La Jolla Blvd., Suite A, La Jolla CA 92037. This address is taken from NECO Energy’s last filing with the Commission, which was a Form 10-QSB filed with the Commission on March 24, 2003. The USPS tracking system confirms that delivery was attempted on July 26, 2019. The addressee was unknown. The package was returned to the SEC. *See* Exhibit 1 at p. 2.

5. The Secretary mailed the OIP to respondent Neighborhood Investment, Ltd., CIK 1101369 (“Neighborhood”), via Priority Mail Express, Tracking No. EF 200201144 US, to the address shown on its most recent EDGAR filing at 167 E. Mountain Peak Dr., Draper, Utah 84020. This address is taken from Neighborhood’s last filing with the

¹Each service package included the OIP, a letter from the Commission’s Secretary, and a letter from the Division offering discovery pursuant to Rule of Practice 230.

Commission, which was a Form 10-QSB filed with the Commission on September 16, 2004. The USPS tracking system confirms that the package was delivered on July 25, 2019. *See* Exhibit 1 at p. 4.

6. One of the respondents in the captioned matter, New Dawn Entertainment Inc. (“New Dawn”), is located in Canada. In order to determine if mail service is an acceptable means of service in Canada, I determined that both Canada and the United States are signatories to the Hague Convention on the Service Abroad of Judicial and Extrajudicial Documents in Civil or Commercial Matters (“The Hague Convention”), 20 U.S.T. 361, T.I.A.S. 6638, 658 U.N.T.A. 163 (1964). Article 10(a) of the Hague Convention provides that, unless the country of destination objects, parties may send judicial documents directly to persons abroad through postal channels. Canada does not object to such service. *Randolph v. Hendry*, 50 F. Supp.2d 572, 578 (S.D.W.Va. 1999).

7. The Secretary mailed the OIP to respondent New Dawn, CIK 1124403, via Priority Mail Express, Tracking No. EZ 092340250 US, to the address shown on its most recent EDGAR filing at 200 Viceroy Road, Unit 1, Concord, Ontario, Canada L4K 3N8. This address is taken from New Dawn’s last filing with the Commission, which was a Form SB-2/A filed with the Commission on March 28, 2002. The USPS tracking system confirms that the package was delivered on July 29, 2019. *See* Exhibit 1 at p. 6.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on August 29, 2019.



Gina Joyce

Track Another Package +

Tracking Number: EF200201158US

Remove X


Your item was delivered at 11:20 am on July 29, 2019 in WASHINGTON, DC 20549 to SEC 20549 R26. The item was signed for by J DAVIS.


 **Delivered**


July 29, 2019 at 11:20 am
Delivered
WASHINGTON, DC 20549

Get Updates 

Feedback

-
- Text & Email Updates** 

 - Proof of Delivery** 

 - Tracking History** 

July 29, 2019, 11:20 am
Delivered
WASHINGTON, DC 20549
Your item was delivered at 11:20 am on July 29, 2019 in WASHINGTON, DC 20549 to SEC 20549 R26. The item was signed for by J DAVIS.

July 29, 2019, 10:56 am
Arrived at Post Office
WASHINGTON, DC 20018

July 29, 2019, 6:35 am
Arrived at USPS Regional Facility
WASHINGTON DC DISTRIBUTION CENTER

July 28, 2019
In Transit to Next Facility

July 27, 2019, 8:01 pm
Arrived at USPS Regional Facility
SAN DIEGO CA DISTRIBUTION CENTER

July 27, 2019, 8:08 am
Addressee Unknown
LA JOLLA, CA 92037

July 26, 2019, 4:35 pm
Addressee Unknown
LA JOLLA, CA 92037

July 25, 2019, 10:00 am
Delivered, In/At Mailbox
LA JOLLA, CA 92037

July 25, 2019, 8:44 am
Arrived at Post Office
SAN DIEGO, CA 92122

July 25, 2019, 6:44 am
Arrived at USPS Facility
SAN DIEGO, CA 92110

Feedback

Exhibit 1, p. 2

July 25, 2019, 5:19 am
Departed USPS Regional Facility
LINTHICUM HEIGHTS MD DISTRIBUTION CENTER

July 24, 2019, 7:31 pm
Arrived at USPS Regional Facility
LINTHICUM HEIGHTS MD DISTRIBUTION CENTER

Product Information



See Less ^

Can't find what you're looking for?

Go to our FAQs section to find answers to your tracking questions.

FAQs (<https://www.usps.com/faqs/uspstracking-faqs.htm>)

Feedback

Exhibit 1, p. 3

Track Another Package +

Tracking Number: EF200201144US

Remove X

Your item was delivered in or at the mailbox at 11:45 am on July 25, 2019 in DRAPER, UT 84020.

 **Delivered**

July 25, 2019 at 11:45 am
Delivered, In/At Mailbox
DRAPER, UT 84020

Feedback

Get Updates 

Text & Email Updates



Proof of Delivery



Tracking History



July 25, 2019, 11:45 am

Delivered, In/At Mailbox
DRAPER, UT 84020

Your item was delivered in or at the mailbox at 11:45 am on July 25, 2019 in DRAPER, UT 84020.

July 25, 2019, 9:18 am
Arrived at Post Office
DRAPER, UT 84020

July 25, 2019, 7:37 am
Arrived at USPS Regional Facility
SALT LAKE CITY UT NETWORK DISTRIBUTION CENTER

July 25, 2019, 5:19 am
Departed USPS Regional Facility
LINTHICUM HEIGHTS MD DISTRIBUTION CENTER

July 24, 2019, 7:32 pm
Arrived at USPS Regional Facility
LINTHICUM HEIGHTS MD DISTRIBUTION CENTER

Product Information



Feedback

See Less ^

Can't find what you're looking for?

Go to our FAQs section to find answers to your tracking questions.

FAQs (<https://www.usps.com/faqs/uspstracking-faqs.htm>)

Exhibit 1, p. 5

Track Another Package +

Tracking Number: EZ092340250US

Remove X

Your item was delivered in CANADA at 2:20 pm on July 29, 2019.

 **Delivered**

July 29, 2019 at 2:20 pm
Delivered
CANADA

Get Updates 

Text & Email Updates



Tracking History



July 29, 2019, 2:20 pm
Delivered
CANADA

Your item was delivered in CANADA at 2:20 pm on July 29, 2019.

July 29, 2019, 7:37 am
Arrival at Post Office
CANADA

July 26, 2019, 5:48 pm
Arrived at Facility
CANADA

July 26, 2019, 11:21 am
Processed through Facility
TORONTO-A, CANADA

July 26, 2019, 11:20 am
Customs Clearance Processing Complete
CANADA

July 26, 2019, 10:58 am
Processed Through Facility
CANADA

July 26, 2019, 12:58 am
Customs Clearance
CANADA

July 25, 2019, 5:19 am
Departed USPS Regional Facility
LINTHICUM HEIGHTS MD DISTRIBUTION CENTER

July 24, 2019, 7:31 pm
Arrived at USPS Regional Facility
LINTHICUM HEIGHTS MD DISTRIBUTION CENTER

Product Information



See Less ^

Exhibit 1, p. 7

CERTIFICATE OF SERVICE

I hereby certify that true copies of the Division of Enforcement's Motion for Default and Brief in Support were served on the following on this 5 day of November, 2019, in the manner indicated below:

By Hand:

Office of the Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-2557

By Certified Mail:


NECO Energy Corporation
5560 La Jolla Blvd., Suite A
La Jolla CA 92037

By Certified Mail:

Neighborhood Investment, Ltd.
167 E. Mountain Peak Dr.
Draper, Utah 84020

By Certified Mail:

New Dawn Entertainment Inc.
200 Viceroy Road, Unit 1
Concord, Ontario, Canada L4K 3N8


James Carlson