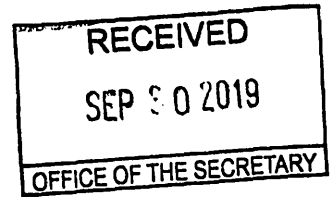


**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**



**ADMINISTRATIVE PROCEEDING**  
**File No. 3-19310**

**In the Matter of**  
  
**Dutch Gold Resources, Inc., 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) ("Rule"), respectfully moves the Securities and Exchange Commission ("Commission") for an order of default against Dutch Gold Resources, Inc. ("Dutch Gold") and Paracap Corporation ("Paracap") (collectively "Respondents") in this proceeding and ordering the revocation of each class of their securities registered pursuant to Section 12 of the Securities Exchange Act of 1934 ("Exchange Act").

**Argument**

On August 5, 2019, the Commission issued an Order Instituting Proceedings ("OIP") against the 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 seeks entry of an order finding respondents Dutch Gold and Paracap to be in default in this proceeding.

The Declaration of Vinyard Cooke to Assist Secretary with Record of Service establishes that each of the Respondents were served with the OIP by actual or attempted Express Mail delivery in accordance with Rule 141(a)(2)(ii). *See* Exhibit A. In addition to the OIP, the Respondents were also served with a letter offering the Division's investigative file for inspection and copying pursuant to Rule 230. However, neither of the Respondents have filed an answer or made any other response to the OIP in this proceeding.

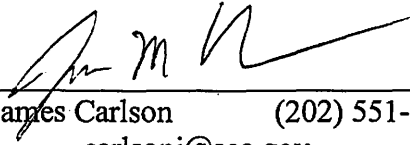
The Respondents at issue are delinquent in their filings with the Commission and have been delinquent for periods ranging from over two to seven years. In addition, the Respondents' failure to answer supports revocation of the registration of each class of the Respondents' securities. Accordingly, the 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 Dutch Gold Resources, Inc. and Paracap Corporation; and 3) also order the revocation of each class of their securities registered pursuant to Section 12 of the Exchange Act.

Dated: September 30, 2019

Respectfully submitted,



---

James Carlson (202) 551-3711  
carlsonj@sec.gov

Vinyard V Cooke (202) 551-4768  
cookev@sec.gov

Securities and Exchange Commission  
100 F Street, N.E., Room 5041  
Washington, D.C. 20549-5041  
COUNSEL FOR  
DIVISION OF ENFORCEMENT

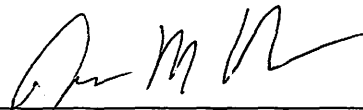
CERTIFICATE OF SERVICE

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 30<sup>th</sup> day of September, 2019, in the manner indicated below:

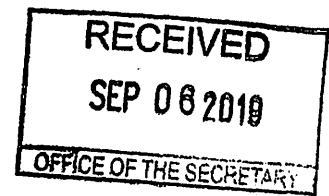
By Hand:  
Office of the Secretary  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-2557

By Certified Mail:  
Dutch Gold Resources, Inc.  
3455 Peachtree Rd., Suite 500  
Atlanta, GA 30326

Paracap Corporation  
424 West Bakerfield Rd., Suite #105-268  
Bellingham, WA 98226

  
\_\_\_\_\_  
James Carlson

# EXHIBIT A



**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-19310**

**In the Matter of**  
  
**Dutch Gold Resources, Inc., et al.,**  
  
**Respondents.**

**DECLARATION OF VINYARD COOKE**  
**TO ASSIST SECRETARY WITH RECORD OF SERVICE**

VINYARD V COOKE, 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 Securities and Exchange Commission (“Commission”) Rule of Practice 141(a)(3).

2. Among other means, Rule 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")<sup>1</sup> 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](http://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 Dutch Gold Resources, Inc., CIK 928375 ("DGRI"), via Priority Mail Express, Tracking No. EF 200198887 US, to the address shown on its most recent EDGAR filing at 3455 Peachtree Road, Suite 500, Atlanta, GA 30326. This address is taken from DGRI's last filing with the Commission, which was a Form 8-K filed with the Commission on March 12, 2015. The USPS tracking system confirms that Delivery was attempted on August 7, 2019, but was returned as "Forward Expired" with addressee unknown. *See* Exhibit 1 at 2.

5. The Secretary mailed the OIP to respondent Paracap Corporation, CIK 1337408 ("PRRP"), via Priority Mail Express, Tracking No. EF 200198895 US, to the address shown on its most recent EDGAR filing at 424 West Bakerview Road, #105-268, Bellingham, WA 98226. This address is taken from PRRP's last filing with the Commission, which was a Form 10-Q filed with the Commission on June 20, 2017. The

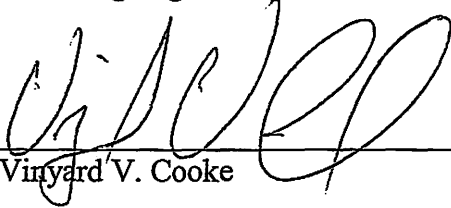
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<sup>1</sup>Each service package included the OIP, a letter from the Commission's Secretary, and a letter from the Division offering discovery pursuant to Rule of Practice 230.

USPS tracking system confirms that the package was delivered on August 7, 2019. *See*  
Exhibit 1 at 4.

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

Executed on September 6, 2019.

  
\_\_\_\_\_  
Vinyard V. Cooke



# EXHIBIT 1

Track Another Package +

Tracking Number: EF200198887US

Remove X

Your item was delivered at 11:04 am on August 19, 2019 in WASHINGTON, DC 20549 to SEC 20549 R26. The item was signed for by T ALVARADO.

 **Delivered**

August 19, 2019 at 11:04 am  
Delivered  
WASHINGTON, DC 20549

Get Updates 

Feedback

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Text & Email Updates



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Proof of Delivery



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Tracking History 

August 19, 2019, 11:04 am  
Delivered  
WASHINGTON, DC 20549

Your item was delivered at 11:04 am on August 19, 2019 in WASHINGTON, DC 20549 to SEC 20549 R26. The item was signed for by T ALVARADO.

August 19, 2019, 10:25 am  
Out for Delivery  
WASHINGTON, DC 20018

August 19, 2019, 10:14 am  
Arrived at Post Office  
WASHINGTON, DC 20018

August 19, 2019, 4:41 am  
Arrived at USPS Regional Facility  
WASHINGTON DC DISTRIBUTION CENTER

August 17, 2019, 11:15 am  
Return to Sender  
ATLANTA, GA 30326

August 16, 2019, 2:44 pm  
Forward Expired  
ATLANTA, GA 30326

August 16, 2019, 2:42 pm  
Refused  
ATLANTA, GA 30326

August 7, 2019, 3:46 pm  
Delivered  
ATLANTA, GA 30326

August 7, 2019, 11:47 am  
Delivery Attempted - No Access to Delivery Location  
ATLANTA, GA 30326

August 7, 2019, 8:00 am  
Arrived at USPS Regional Facility  
ATLANTA-PEACHTREE GA DISTRIBUTION CENTER

Feedback

August 6, 2019, 10:36 pm  
Departed USPS Regional Facility  
LINTHICUM HEIGHTS MD DISTRIBUTION CENTER

August 6, 2019, 9:00 pm  
Arrived at USPS Regional Facility  
LINTHICUM HEIGHTS MD DISTRIBUTION CENTER

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Product Information

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See Less ^

## Can't find what you're looking for?

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

[FAQs \(https://www.usps.com/faqs/uspstracking-faqs.htm\)](https://www.usps.com/faqs/uspstracking-faqs.htm)

Feedback

Track Another Package +

Tracking Number: EF200198895US

Remove X

Your item was delivered at 12:48 pm on August 7, 2019 in BELLINGHAM, WA 98226.  
Waiver of signature was exercised at time of delivery.

 **Delivered**

August 7, 2019 at 12:48 pm  
Delivered  
BELLINGHAM, WA 98226

Get Updates 

Feedback

---

Text & Email Updates 

---

Proof of Delivery 

---

Tracking History 

August 7, 2019, 12:48 pm  
Delivered  
BELLINGHAM, WA 98226

Your item was delivered at 12:48 pm on August 7, 2019 in BELLINGHAM, WA 98226. Waiver of signature was exercised at time of delivery.

August 7, 2019, 12:19 pm  
Arrived at Post Office  
BELLINGHAM, WA 98226

August 7, 2019, 7:44 am  
Arrived at USPS Regional Facility  
SEATTLE WA DISTRIBUTION CENTER

August 6, 2019, 10:36 pm  
Departed USPS Regional Facility  
LINTHICUM HEIGHTS MD DISTRIBUTION CENTER

---

~~August 6, 2019, 9:01 pm~~  
Arrived at USPS Regional Facility  
LINTHICUM HEIGHTS MD DISTRIBUTION CENTER

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Product Information

Feedback



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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>)**