UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

0CT 0 1 2019

OFFICE OF THE SECRETARY

ADMINISTRATIVE PROCEEDING File No. 3-19319

In the Matter of

Rolling Pin Kitchen Emporium, Inc., et al.,

Respondents.

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

The Division of Enforcement ("Division"), by counsel, pursuant to Rules of Practice 154(a) and 155(a)(2), respectfully moves the Securities and Exchange Commission ("Commission") for an order entering a default against Rolling Pin Kitchen Emporium, Inc. ("Rolling Pin") and Speed of Thought, Inc. ("Speed of Thought") (collectively "Respondents") in these proceedings and ordering that the registration of each class of Respondents' securities registered pursuant to Section 12 of the Securities Exchange Act of 1934 (the "Exchange Act") be revoked.

Argument

On August 7, 2019, the Commission issued an Order Instituting Proceedings (the "OIP") against Respondents, which have securities registered with the Commission under Section 12(g) of Exchange Act. The OIP alleges that Respondents are delinquent in filing their mandated periodic reports. Because both of the Respondents failed to answer or otherwise

respond to the OIP, the Division seeks entry of an order finding respondents Rolling Pin and Speed of Thought to be in default in this proceeding.

The Declaration of Joseph Griffin to Assist Secretary with Record of Service (attached hereto as Exhibit 1) establishes that Respondents were served with the Order Instituting Proceedings ("OIP") by actual or attempted Express Mail delivery in accordance with Commission Rule of Practice 141(a)(2)(ii). In addition to the OIP, Respondents were also served with a letter offering the Division's investigative file for inspection and copying pursuant to Rule of Practice 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 over nine 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 this Motion; (2) enter an order of default against Rolling Pin and Speed of Thought; and
- (3) revoke the registration of each class of their securities registered pursuant to Section 12 of the Exchange Act.

Dated: October 1, 2019

Respectfully submitted,

James Carlson
Joseph Griffin

(202) 551-3711

ffin (202) 551-4832

Securities and Exchange Commission

100 F Street, N.E., Room 5703

Washington, D.C. 20549-6010

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 October 1, 2019, in the manner indicated below:

By Hand:

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

By Certified Mail: Rolling Pin Kitchen Emporium, Inc. 4264 Winters Chapel Road, Building B Atlanta, GA 30360

By Certified Mail: Speed of Thought, Inc. 339 New York Avenue Huntington Village, NY 11743

James Carlson

EXHIBIT 1



UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING File No. 3-19319

In the Matter of

Rolling Pin Kitchen Emporium, Inc., et al.,

Respondents.

DECLARATION OF JOSEPH GRIFFIN TO ASSIST SECRETARY WITH RECORD OF SERVICE

JOSEPH GRIFFIN, 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 Speed of Thought, Inc., CIK 1122493 ("Speed of Thought"), via Priority Mail Express, Tracking No. EF 200198516 US, to the address shown on its most recent EDGAR filing at 339 New York Avenue, Huntington Village, NY 11743. This address is taken from Speed of Thought's last filing with the Commission, which was a Form 10SB12G filed with the Commission on August 31, 2000. The USPS tracking system confirms that The package was delivered on August 8, 2019. See Exhibit 1 at p. 4.
- 5. The Secretary mailed the OIP to respondent Rolling Pin Kitchen Emporium, Inc., CIK 930114 ("Rolling Pin"), via Priority Mail Express, Tracking No. EF 200198405 US, to the address shown on its most recent EDGAR filing at 4264 Winters Chapel Road, Building B, Atlanta, GA 30360. This address is taken from Rolling Pin's last filing with

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.

the Commission, which was a Form Post Effective Amendment to Form SB-2 filed with the Commission on January 7, 1999. The USPS tracking system confirms that The package was delivered on August 23, 2019. *See* Exhibit 1 at p. 1.

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

Executed on September 18, 2019.

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EXHIBIT 1

USPS Tracking® FAQs > (https://www.usps.com/faqs/uspstracking-faqs.htm)

Track Another Package +

Tracking Number: EF200198405US

Remove X

Your item was delivered in or at the mailbox at 11:05 am on August 23, 2019 in ATLANTA, GA 30360.

⊘ Delivered	d g
August 23, 2019 at 11:05 am Delivered, In/At Mailbox ATLANTA, GA 30360	
Get Updates ✓	
Text & Email Updates	. ~
Proof of Delivery	~
Tracking History	^

August 23, 2019, 11:05 am Delivered, In/At Mailbox ATLANTA, GA 30360

Your item was delivered in or at the mailbox at 11:05 am on August 23, 2019 in ATLANTA, GA 30360.

Feedba

August 22, 2019, 12:24 pm
Delivery Attempted - No Access to Delivery Location
ATLANTA, GA 30360

August 8, 2019, 1:35 pm Rescheduled to Next Delivery Day ATLANTA, GA 30360

August 8, 2019, 11:58 am Available for Pickup ATLANTA, GA 30360

August 8, 2019, 7:40 am
Arrived at USPS Regional Facility
ATLANTA-PEACHTREE GA DISTRIBUTION CENTER

August 7, 2019, 10:21 pm
Departed USPS Regional Facility
LINTHICUM HEIGHTS MD DISTRIBUTION CENTER

August 7, 2019, 8:25 pm
Arrived at USPS Regional Facility
LINTHICUM HEIGHTS MD DISTRIBUTION CENTER

Product Information

See Less ^

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

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

Track Another Package +

Remove X Tracking Number: EF200198516US **Scheduled Delivery by FRIDAY** 12:00pm (i) **Oblivered** August 8, 2019 at 1:21 pm Delivered, In/At Mailbox **HUNTINGTON, NY 11743** Get Updates ✓ **Text & Email Updates Proof of Delivery Tracking History**

Your item was delivered in or at the mailbox at 1:21 pm on August 8, 2019 in HUNTINGTON, NY

August 8, 2019, 1:21 pm Delivered, In/At Mailbox HUNTINGTON, NY 11743

11743.

Exhibit 1, Page 4

August 8, 2019, 1:11 pm Arrived at Post Office HUNTINGTON, NY 11743

August 8, 2019, 12:19 pm
Arrived at USPS Regional Destination Facility
MID NY DISTRIBUTION CENTER

August 8, 2019, 10:29 am Arrived at USPS Facility HOLBROOK, NY 11741

August 7, 2019, 9:09 pm
USPS in possession of item
LINTHICUM HEIGHTS, MD 21090

August 7, 2019, 8:25 pm
Arrived at USPS Regional Origin Facility
LINTHICUM HEIGHTS MD DISTRIBUTION CENTER

Feedbac

Product Information

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

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