

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-20917

In the Matter of

THE NORTHGATE NOBLES
GREENHOUSEABE FOREIGN
GRANTOR TRUST,

Respondent.

THE DIVISION OF ENFORCEMENT'S BRIEF
PURSUANT TO THE COMMISSION'S MARCH 20, 2025 ORDER

The Division of Enforcement (“the Division”) respectfully submits this brief pursuant to the March 20, 2025 Order issued by the Securities and Exchange Commission (the “Commission”), which requested additional information regarding the service of the Order Instituting Proceedings (“OIP”).

FACTS

The business address shown on the Respondent’s most recent transfer agent registration form is Suite 7357, Largo, Maryland 20774.¹ The Respondent provided no street address, which is consistent with a post office box address, as street addresses are unnecessary for addressing mail to a United States Post Office (“USPS”) box. *See* April 3, 2025 Decl. of Samantha M. Williams at Ex. 1. *See also* OIP at ¶4. “Largo” is a U.S. Geological Survey designation for an unincorporated area within Prince George’s County, Maryland. The USPS also refers to Largo as “Upper Marlboro,” a larger unincorporated area within Prince George’s County encompassing the area known as “Largo.” *See* Williams

¹ *See* https://www.sec.gov/Archives/edgar/data/1808170/000177677020000002/xsl/FTa1X01/primary_doc.xml.
OS Received 04/01/2025

Decl. at Ex. 2-4.

The USPS maintains what it calls its “Largo” post office branch in the 20774 area code. *See* Williams Decl. at Ex. 5. The street address for the Largo branch is 9801 Apollo Dr., Upper Marlboro, MD. *Id.* Although the physical location of the Largo branch is assigned zip code 20774, post office boxes at the Largo Branch are assigned zip code 20792. *See* Williams Decl. at Ex. 6-8.

To receive mail at a USPS post office box, the name of the persons or entities wishing to receive mail must be registered to the post office box. *See* Williams Decl. at Ex. 9, Question No. 11. Pursuant to Section 1.1 of the USPS Domestic Mail Manual, when the person or entity to whom a piece of mail is addressed is not found at the address listed, the mail may be returned as undeliverable. *See* Williams Decl. at Ex. 10.

On July 1, 2022, the Commission’s Secretary sent a copy of the OIP to Respondent, addressed as follows:

Northgate Nobles GreenhouseABE Foreign Grantor Trust
c/o Imhotep El Bey
9801 Apollo Drive
Suite (PO Box) 7357
Largo, MD 20774

See July 29, 2022 Service Decl. and attached Envelope. The USPS accepted and delivered the mailing: the Delivery Confirmation references the fact that the mailing was delivered to a “post office box” and references the unique zip code for post office boxes at the Largo branch of the USPS. *Id.* at Delivery Confirmation (“Your item has been delivered and is available at a PO Box at 10:29 am on July 2, 2022 in UPPER MARLBORO, MD 20792.”).

ARGUMENT

A. The Most Recent Business Address Shown on Respondent's Registration Form Is a Post Office Box at the Largo Branch of the USPS.

The business address shown on the Respondent's most recent registration form is Suite 7357, Largo, Maryland 20774. That address is a post office box at the Largo branch of the USPS for at least three reasons. First, Respondent provided no street address, which is consistent with the USPS convention for addressing mail to post office boxes. Second, the USPS does have a "Largo" branch with post office boxes. Third, the USPS accepted and delivered the OIP service package, which was addressed to Northgate Nobles GreenhouseABE Foreign Grantor Trust at Post Office Box 7357 at the USPS Largo branch. Had Respondent not been registered to receive mail at Post Office Box 7357, or had the Largo branch not had a Post Office Box 7357, the service package would have been returned as undeliverable.

B. The Inclusion of the Largo Branch USPS Street Address and the Inclusion of the Phrase "(PO Box)" Does Not Render Service Ineffectual.

Pursuant to the Commission's Rules of Practice, notice may be made to a transfer agent "by sending a copy of the order addressed to the most recent business address shown on the person's registration form by U.S. Postal Service certified, registered or express mail and obtaining a confirmation of attempted delivery." 17 C.F.R. § 201.141(a)(2)(iii). "The purpose of service is to provide actual notice of a proceeding[.]" *In re BDO China Dahua CPA Co., Ltd.*, Rel. No. 763, 2013 WL 11113050, at *4 (Apr. 30, 2013).

Here, because Respondent used the word "Suite" instead of "PO Box," the OIP was unlikely to have been successfully delivered to Respondent without additional clarification. The Secretary provided that clarification by including the phrase "(PO Box)" after the word "Suite" and by adding the physical address of the USPS branch where Respondent's post

office box is located. As discussed above, these additions did not prevent effective service; they ensured it.

Interpreting 17 C.F.R. § 201.141(a)(2)(iii) as prohibiting address clarifications where necessary for successful delivery at the Respondent's registered address would lead to perverse results inconsistent with the purpose of service. Here, it would allow the Secretary to address the service package precisely as noted in Respondent's registration statement, likely resulting in the package being returned as undeliverable, while allowing the Commission to declare service effective through "attempted delivery," when actual notice could have been given at the registered address had clarifications been made. Such an interpretation would put "form over substance" in a manner detrimental to Respondent and inconsistent with the spirit of the Rules of Practice.

In any event, although the Respondent was properly served pursuant to 17 C.F.R. § 201.141(a)(2)(iii) for the reasons set forth above, "[s]ervice by one of the specified means in Rule 141(a) of the Commission's Rules of Practice is not required; actual notice is sufficient." *In re Hector Gallardo*, Rel. No. 694, 2012 WL 8702979, at *2 (Mar. 6, 2012). Here, Respondent received actual notice of the OIP through successful delivery of the service package at Respondent's post office box at the Largo branch of the USPS. On similar facts, the Commission has held service to be effective. *See In the Matter of Alchemy Ventures, Inc.*, Rel. No. 702, 2012 WL 8716700, at *2 (Apr. 27, 2012) (service was effective because respondent had actual notice of proceeding through, among other things, delivery of mail via UPS at his address).

CONCLUSION

For the reasons set forth above, the Commission should deem service of the OIP to be effective.

/s/ Samantha Williams

Samantha Williams (202) 551-4061
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-5010
williamssam@sec.gov

COUNSEL FOR
DIVISION OF ENFORCEMENT

CERTIFICATE OF SERVICE

I hereby certify that I caused a true copy of the foregoing paper to be served on the following on April 1, 2025 in the manner indicated below:

Via eFap:

Office of the Secretary

Via email:

Northgate Nobles GreenhouseABE Foreign
Grantor Trust
c/o Imhotep El Bey
acaciatreetemple@protonmail.com

Via US Mail

Northgate Nobles GreenhouseABE Foreign Grantor Trust
c/o Imhotep El Bey
9801 Apollo Drive
Suite (PO Box) 7357
Largo, MD 20774

/s/ Samantha M. Williams
Samantha M. Williams