

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 79250 / November 7, 2016

ADMINISTRATIVE PROCEEDING
File No. 3-17668

In the Matter of

HELPEO, INC.

ORDER REQUESTING ADDITIONAL
WRITTEN SUBMISSIONS

On September 26, 2016, the Commission issued an order pursuant to Section 12(k)(1)(A) of the Securities Exchange Act of 1934 suspending trading in the securities of Helpeo, Inc. (HLPN) (CIK No. 0001484055) and other issuers through October 7, 2016 (the “Trading Suspension Order”).¹ The Trading Suspension Order stated that “it appears to the Securities and Exchange Commission that there is a lack of current and accurate public information” concerning these issuers “because questions have arisen as to their operating status, if any.”² As to Helpeo, the Trading Suspension Order stated that the “staff of the Securities and Exchange Commission attempted to contact the issuer and either the staff did not receive a response to its letter, the letters were returned as undeliverable, or the registered agent responded that they had no forwarding address for the issuer.”³ The Commission accordingly was “of the opinion that the public interest and the protection of investors require a suspension of trading.”⁴

On October 26, 2016, Helpeo filed a letter with the Commission “disput[ing] [its] inclusion” within the Trading Suspension Order and asserting that, “[f]or some reason,” the records of its registered agent had not been updated to reflect its current contact information. Helpeo filed its letter after the expiration of the trading suspension, stating that its registered agent only “recently forwarded” the Trading Suspension Order.

¹ *A.A. Importing Co., Inc.*, Exchange Act Release No. 78928 (Sep. 26, 2016).

² *Id.*

³ *Id.*

⁴ *Id.*

The Commission requests the views of the parties as to whether Helpeo's request for relief with respect to the Trading Suspension Order should be dismissed as untimely. The exclusive "means for Commission review of a Section 12(k)(1)(A) [trading suspension] order . . . is the filing of a petition pursuant to Rule 550(a) 'requesting that the . . . suspension be terminated' while the suspension order is still in effect."⁵ Thus, "[i]f the suspension is no longer in effect when the petition is filed, the petition is untimely."⁶ This "deadline for submitting a petition advances important interests of efficiency and finality, and ensures a complete administrative record will be developed."⁷ In a prior case, the Commission reserved the issue of "what, if any, circumstances would warrant Commission consideration of an otherwise untimely petition."⁸

Accordingly, IT IS ORDERED that Helpeo file a brief limited to the issue of timeliness, not to exceed 4,000 words, by November 18, 2016. The Division of Enforcement shall file a response, not to exceed 4,000 words, by December 2, 2016. Any evidentiary materials, such as supporting affidavits or declarations, shall be attached to the briefs, which must contain specific citations to the evidence relied upon. No briefs in addition to those specified in this order may be filed without leave of the Commission.

Pursuant to Rule of Practice 180(c), a party's failure to file a brief or to comply with this order may result in the Commission's determination of the matter at issue against that party, a finding of waiver, dismissal of the proceeding, or such other sanction as the Commission finds appropriate.⁹ In issuing this order, the Commission expresses no views as to the timeliness or merits of Helpeo's request.

For the Commission, by the Office of General Counsel, pursuant to delegated authority.

Brent J. Fields
Secretary

⁵ *Accredited Business Consolidators, Corp.*, Exchange Act Release No. 73420, 2014 WL 5386875, at *1 (Oct. 23, 2014) (quoting 17 C.F.R. § 201.550(a)).

⁶ *Global Green, Inc.*, Exchange Act Release No. 73855, 2014 WL 7184234, at *1 (Dec. 16, 2014), *aff'd*, *Global Green, Inc. v. SEC*, 631 F. App'x 868 (11th Cir. 2016) (per curiam).

⁷ *Global Green, Inc.*, 631 F. App'x at 870.

⁸ *Global Green, Inc.*, 2014 WL 7184234, at *1 n.9.

⁹ 17 C.F.R. § 201.180(c).