

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 84736 / December 6, 2018

Admin. Proc. File No. 3-18720

In the Matter of

ALLIED AMERICAN STEEL CORP.,
BESRA GOLD, INC., AND
SILVER DRAGON RESOURCES, INC. (F/K/A/
NETWORKING PARTNERS, INC.)

Respondents.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on September 5, 2018, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against respondents Allied American Steel Corp., Besra Gold, Inc., and Silver Dragon Resources, Inc. (f/k/a/ Networking Partners, Inc.) (collectively, “Respondents”).¹

On September 12, 2018, the Division of Enforcement filed the Declaration of Neil J. Welch, Jr., which stated that, pursuant to Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,² service of the OIP was made on Allied American Steel Corp. on September 10, 2018, service of the OIP was made on Besra Gold, Inc. on September 11, 2018, and service of the OIP was made on Silver Dragon Resources, Inc. on September 10, 2018.

As stated in the OIP, Respondents’ answers were required to be filed within ten days of service of the OIP.³ As of the date of this order, Respondents have not filed an answer. The prehearing conference and the hearing are thus continued indefinitely.

Accordingly, Respondents are ORDERED to SHOW CAUSE by December 20, 2018, why the registrations of their securities should not be revoked by default due to their failures to

¹ *Allied American Steel Corp.*, Exchange Act Release No. 84039, 2018 WL 4242055 (Sept. 5, 2018).

² 17 C.F.R. § 201.141(a)(2)(ii).

³ Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), .160(b), .220(b).

file an answer and to otherwise defend this proceeding. When a party defaults, the allegations in the OIP will be deemed to be true and the Commission may determine the proceeding against that party upon consideration of the record without holding a public hearing.

If Respondents fail to respond to this order to show cause, they may be deemed in default, the proceeding may be determined against them, and their securities may be revoked.⁴ Upon review of the filings in response to this order, the Commission will either direct further proceedings by subsequent order or issue a final order resolving the matter.

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

Brent J. Fields
Secretary

⁴ Rules of Practice 155, 180, 17 C.F.R. § 201.155, .180; *see Allied American Steel Corp.*, 2018 WL 4242055, at *3 (“If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . .”).