

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 85041 / February 1, 2019

Admin. Proc. File No. 3-18749

In the Matter of

GOLDEN PIG VENTURES, INC.,
STONELEIGH ACQUISITION CORP., AND
TRANSCENDENT ONE, INC.
(a/k/a TRANSCENDENT, INC.)
Respondents.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on September 12, 2018, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against Respondents Stoneleigh Acquisition Corp., and Transcendent One, Inc. (a/k/a Transcendent, Inc.) (collectively, “Respondents”).¹

On September 26, 2018, the Division of Enforcement (“Division”) filed the Declaration of David S. Frye, 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 Stoneleigh Acquisition Corp. on September 15, 2018, and service of the OIP was made on Transcendent, Inc. (a/k/a Transcendent, Inc.) on September 14, 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.

¹ *Golden Pig Ventures, Inc.*, Securities Exchange Act Release No. 84092, 2018 WL 43477723 (Sept. 12, 2018). *Golden Pig Ventures, Inc.* settled the proceeding with the Commission. *Golden Pig Ventures, Inc.*, Exchange Act Release No. 84878, 2018 WL 6696591 (Dec. 20, 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).

Accordingly, Respondents are ORDERED to SHOW CAUSE by February 15, 2019, why the registration of their securities should not be revoked by default due to their failure to 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 Golden Pig Ventures, Inc.*, 2018 WL 43477723, at *2 (“If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . .”).