

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 85054 / February 5, 2019

Admin. Proc. File No. 3-18753

In the Matter of

STONEWALL FINANCIAL, LTD.,
SUPER VENTURES CORPORATOION,
TUTTLE INDUSTRIES CORP., AND
UNITED CHINA ACQUISITIONS I CORP.,

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 Stonewall Financial, Ltd., Super Ventures Corporation, and United China Acquisitions I Corp. (collectively, “Respondents”).¹

On September 27, 2018, the Division of Enforcement filed the declaration of David S. Frye, which stated that, consistent with Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,² service of the OIP was made on Stonewall Financial, Ltd. on September 15, 2018; service of the OIP was made on Super Ventures Corporation on September 21, 2018; and service of the OIP was made on United China Acquisitions I Corp. on September 14, 2018.³

As stated in the OIP, Respondents’ answers were required to be filed within ten days of service of the OIP.⁴ As of the date of this order, Respondents have not filed answers. The prehearing conference and the hearing are thus continued indefinitely.

¹ *Stonewall Financial, Ltd.*, Exchange Act Release No. 84101, 2018 WL 4348488 (Sept. 12, 2018).

² 17 C.F.R. § 201.141(a)(2)(ii).

³ The Declaration does not mention whether service of the OIP was made on Tuttle Industries Corp. This order does not apply to Tuttle Industries Corp.

⁴ Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), .160(b), .220(b).

Accordingly, Respondents Stonewall Financial, Ltd., Super Ventures Corporation, and United China Acquisitions I Corp. are ORDERED to SHOW CAUSE by February 19, 2019, why the registrations of their securities should not be revoked by default due to their failures 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 Stonewall Financial, Ltd., Super Ventures Corporation, or United China Acquisitions I Corp. 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.⁵ 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

⁵ Rules of Practice 155, 180, 17 C.F.R. § 201.155, .180; *see Stonewall Financial*, 2018 WL 4348488, at *3 (“If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . .”).