

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 85748 / April 29, 2019

Admin. Proc. File No. 3-18753

In the Matter of

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

Respondents.

ORDER TO SHOW CAUSE AS TO TUTTLE INDUSTRIES CORP.

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, Tuttle Industries Corp, and United China Acquisitions I Corp.¹

On March 8, 2019, 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 Tuttle Industries Corp. on March 6, 2019.³

As stated in the OIP, the answer of respondent Tuttle Industries Corp. was required to be filed within ten days of service of the OIP.⁴ As of the date of this order, Tuttle Industries Corp. has not filed an answer. The prehearing conference and the hearing are thus continued indefinitely.

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

² 17 C.F.R. § 201.141(a)(2)(ii).

³ Service of the other respondents in the OIP was made in September 2018, and the Commission previously issued an order to show cause as to them. *Stonewall Financial, Ltd., et al.*, Exchange Act Release No. 85054, 2019 WL 457622 (Feb. 5, 2019).

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

Accordingly, respondent Tuttle Industries Corp. is ORDERED to SHOW CAUSE by May 13, 2019, why the registration of its securities should not be revoked by default due to its 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 respondent Tuttle Industries Corp. fails to respond to this order to show cause, it may be deemed in default, the proceeding may be determined against it, and its 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.

Vanessa A. Countryman
Acting 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 . . .”).