

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 87528 / November 13, 2019

Admin. Proc. File No. 3-19269

In the Matter of

NECO ENERGY CORPORATION, NEIGHBORHOOD
INVESTMENT, LTD., and NEW DAWN
ENTERTAINMENT INC.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission (“Commission”) issued an order instituting administrative proceedings (“OIP”) on July 24, 2019, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against NECO Energy Corporation, Neighborhood Investment, Ltd., and New Dawn Entertainment Inc. (collectively, “Respondents”).¹

On August 29, 2019, the Division of Enforcement filed the Declaration of Gina Joyce, 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 NECO Energy Corporation on July 26, 2019; service of the OIP was made on Neighborhood Investment, Ltd., on July 25, 2019; and service of the OIP was made on New Dawn Entertainment Inc., on July 29, 2019. On November 5, 2019, the Division filed a motion requesting that the Commission find Respondents in default for not filing answers and that it revoke the registration of each class of their securities based on the record and the allegations in the OIP.

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 answers. The prehearing conference and the hearing are thus continued indefinitely.

Accordingly, Respondents are ORDERED to SHOW CAUSE by November 27, 2019, why the registration of their securities should not be revoked by default due to their failures to

¹ *NECO Energy Corp.*, Exchange Act Release No. 86449, 2019 WL 3322074 (July 24, 2019).

² 17 C.F.R. § 201.141(a)(2)(ii).

³ *NECO Energy Corp.*, 2019 WL 3322074, at *2.

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 the registration of 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.

Vanessa A. Countryman
Secretary

⁴ Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, .180; *see NECO Energy Corp.*, 2019 WL 3322074, at *2 (“If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . .”).