UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 87666 / December 5, 2019

Admin. Proc. File No. 3-19296

In the Matter of

AMERICAN BUSINESS SERVICES, INC., IRIS BIOTECHNOLOGIES, INC., AND SOUL & VIBE INTERACTIVE INC.,

Respondents.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission ("Commission") issued an Order Instituting Proceedings ("OIP") on July 31, 2019, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against respondents American Business Services, Inc. and Soul & Vibe Interactive Inc. (collectively, "Respondents").¹

On August 8, 2019, the Division of Enforcement 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 American Business Services, Inc. on August 2, 2019, and service of the OIP was made on Soul & Vibe Interactive Inc. on August 2, 2019.

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 December 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

Am. Bus. Servs., Inc., Exchange Act Release No. 86526, 2019 WL 3531239 (July 31, 2019). Respondent Iris Biotechnologies, Inc. settled the proceeding with the Commission. Am. Bus. Servs., Inc., Exchange Act Release No. 86717, 2019 WL 3947985 (Aug. 20, 2019).

² 17 C.F.R. § 201.141(a)(2)(ii).

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

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.

Vanessa A. Countryman Secretary

Rules of Practice 155, 180, 17 C.F.R. § 201.155, .180; see Am. Bus. Servs., Inc., 2019 WL 3531239, at *3 ("If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them").