

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 88079 / January 29, 2020

Admin. Proc. File No. 3-19319

In the Matter of  
  
ROLLING PIN KITCHEN EMPORIUM, INC.  
and SPEED OF THOUGHT, INC.,  
  
Respondents.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission (“Commission”) issued an order instituting administrative proceedings (“OIP”) on August 7, 2019, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against Rolling Pin Kitchen Emporium, Inc. and Speed of Thought, Inc. (collectively, “Respondents”).<sup>1</sup>

On September 18, 2019, the Division of Enforcement filed the Declaration of Joseph Griffin, which stated that, consistent with Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,<sup>2</sup> service of the OIP was made on Rolling Pin Kitchen Emporium, Inc. on August 23, 2019, and service of the OIP was made on Speed of Thought, Inc. on August 8, 2019. On October 1, 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.<sup>3</sup> As of the date of this order, Respondents have not filed answers. The prehearing conference and the hearing are thus continued indefinitely.

---

<sup>1</sup> *Rolling Pin Kitchen Emporium, Inc.*, Exchange Act Release No. 86591, 2019 WL 3716357 (Aug. 7, 2019).

<sup>2</sup> 17 C.F.R. § 201.141(a)(2)(ii).

<sup>3</sup> *Rolling Pin Kitchen Emporium, Inc.*, 2019 WL 3716357, at \*2.

Accordingly, Respondents are ORDERED to SHOW CAUSE by February 12, 2020 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 fails 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.<sup>4</sup> 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

---

<sup>4</sup> Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, .180; *see Rolling Pin Kitchen Emporium, Inc.*, 2019 WL 3716357, at \*2 (“If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . .”).