## UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

## SECURITIES EXCHANGE ACT OF 1934 Release No. 88152 / February 7, 2020

Admin. Proc. File No. 3-19325

In the Matter of

ORIENTAL MAGIC SOUP, INC., PAN OCEAN CONTAINER SUPPLIES, LTD. (N/K/A RED WOLF ENTERPRISES INT. OR RED WOLF ENTERPRISES, INC.), and YOU HAN DATA TECH CO LTD.,

Respondents.

## ORDER TO SHOW CAUSE AS TO ORIENTAL MAGIC SOUP, INC., AND YOU HAN DATA TECH CO LTD.

The Securities and Exchange Commission ("Commission") issued an Order Instituting Proceedings ("OIP") on August 7, 2019, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against respondents Oriental Magic Soup, Inc. and You Han Data Tech Co Ltd. (collectively, "Respondents").<sup>1</sup>

On August 13, 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,<sup>2</sup> service of the OIP was made on Oriental Magic Soup, Inc., on August 9, 2019; and service of the OIP was made on You Han Data Tech Co Ltd. on August 9, 2019. On October 23, 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.

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

<sup>&</sup>lt;sup>1</sup> Oriental Magic Soup, Inc., Exchange Act Release No. 86598, 2019 WL 377679 (Aug. 7, 2019). The OIP also instituted proceedings against Pan Ocean Container Supplies, Ltd. (n/k/a Red Wolf Enterprises Int. or Red Wolf Enterprises, Inc.). The Commission has issued an opinion and order revoking the registration of Pan Ocean's securities by default. Oriental Magic Soup, Inc., Exchange Act Release No. 87857, 2019 WL 7285205 (Dec. 26, 2019).

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.

Accordingly, Respondents are ORDERED to SHOW CAUSE by February 21, 2020, 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 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.<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>&</sup>lt;sup>3</sup> Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), .160(b), .220(b).

<sup>&</sup>lt;sup>4</sup> Rules of Practice 155, 180, 17 C.F.R. § 201.155, .180; *see Oriental Magic Soup*, 2019 WL 377679, at \*3 ("If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . . .").