

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 89565 / August 14, 2020

Admin. Proc. File No. 3-19351

In the Matter of

STIRLING ACQUISITION CORPORATION and
THINKENGINE NETWORKS, INC.,

Respondents.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on August 14, 2019, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against respondents Stirling Acquisition Corporation and ThinkEngine Networks, Inc. (collectively, “Respondents”).¹

On November 15, 2019, the Division of Enforcement filed a motion for an order entering a default against Respondents and revoking the registration of their securities. The motion included a 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 Respondents on August 19, 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 August 28, 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

¹ *Stirling Acquisition Corp.*, Exchange Act Release No. 86674, 2019 WL 3828272 (Aug. 14, 2019).

² 17 C.F.R. § 201.141(a)(2)(ii).

³ Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), .160(b), .220(b).

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.

The parties' attention is called to the Commission's March 18, 2020 order regarding the filing and service of papers, which provides that pending further order of the Commission parties to the extent possible shall submit all filings electronically at apfilings@sec.gov.⁵

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 Stirling Acquisition Corp.*, 2019 WL 3828272, at *2 (“If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . .”).

⁵ *See Pending Administrative Proceedings*, Exchange Act Release No. 88415, <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf>.