

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 90342 / November 4, 2020

Admin. Proc. File No. 3-19441

In the Matter of  
  
PERFORMANCE CAPITAL MANAGEMENT, LLC AND  
SILICON MOUNTAIN HOLDINGS, INC.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on September 12, 2019, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against respondents Performance Capital Management, LLC, and Silicon Mountain Holdings, Inc. (collectively, “Respondents”).<sup>1</sup>

On October 17, 2019, the Division of Enforcement filed the Declaration of Charles Davis. The Declaration and exhibits thereto demonstrate that, pursuant to Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,<sup>2</sup> service of the OIP was made on Performance Capital Management, LLC on or before September 23, 2019; and service of the OIP was made on Silicon Mountain Holdings, Inc. on or before October 3, 2019. On October 29, 2019, the Division filed a motion requesting that the Commission find Respondents in default for not filing an answer 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.

Accordingly, Respondents are ORDERED to SHOW CAUSE, by November 18, 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

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<sup>1</sup> *Performance Capital Management, LLC*, Exchange Act Release No. 86942, 2019 WL 4463994 (Sept. 12, 2019).

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

<sup>3</sup> 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 the registrations 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.

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](mailto:apfilings@sec.gov).<sup>5</sup>

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman  
Secretary

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<sup>4</sup> Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, .180; see *Performance Capital Management, LLC*, 2019 WL 4463994, at \*2 (“If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . .”).

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