

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 90532 / November 30, 2020

Admin. Proc. File No. 3-19387

In the Matter of  
  
A LA CARTE CHARTS CORP., IRON SANDS CORP.,  
and TOPAW, INC.

ORDER TO SHOW CAUSE AS TO A LA CARTE CHARTS CORP. AND IRON SANDS  
CORP.

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on August 28, 2019 against A La Carte Charts Corp. and Iron Sands Corp. (“Respondents”) pursuant to Section 12(j) of the Securities Exchange Act of 1934.<sup>1</sup>

On June 2, 2020, the Division of Enforcement filed the Corrected Declaration of Leslie Kazon, which states that service of the OIP was made on Respondents on August 30, 2019, pursuant to Rule 141(a)(2)(ii) of the Commission’s Rules of Practice.<sup>2</sup> On June 2, 2020, 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>3</sup>

---

<sup>1</sup> *A La Carte Charts Corp.*, Exchange Act Release No. 86793, 2019 WL 4060767 (Aug. 28, 2019). The OIP also instituted proceedings against TOPWA, Inc., which subsequently had the registration of its securities revoked pursuant to a settlement. *A La Carte Charts Corp.*, Exchange Act Release No. 89934, 2020 WL 5657512 (September 21, 2020).

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

<sup>3</sup> The Division’s motion for default was filed before the Commission’s guidance that “it typically should not be necessary for the Division to file motions for default in Section 12(j) proceedings unless it wishes to adduce evidence of new or changed circumstances, to otherwise supplement the record beyond the allegations in the OIP, or to request that the Commission afford expedited consideration to a matter.” *NXChain, Inc.*, Exchange Act Release No. 87652, 2019 WL 6528959, at \*2 n.15 (Dec. 3, 2019).

As stated in the OIP, Respondents' answers were required to be filed within ten days of service of the OIP.<sup>4</sup> As of the date of this order, Respondents have not filed answers. Nor has any Respondent filed an opposition to the Division's motion for default. The prehearing conference and the hearing are thus continued indefinitely.

Accordingly, Respondents are ORDERED to SHOW CAUSE by December 14, 2020, why the registrations of their securities should not be revoked by default due to their failure to file an answer, to respond to the Division's motion for default, 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>5</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 and stating 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>6</sup>

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

Vanessa A. Countryman  
Secretary

---

<sup>4</sup> *A La Carte Charts Corp.*, 2019 WL 4060767, at \*2; Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), 160(b), .220(b).

<sup>5</sup> Rules of Practice 155, 180, 17 C.F.R. § 201.155, .180; *see A La Carte Charts Corp.*, 2019 WL 4060767, at \*2 ("If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . ."). The failure to timely oppose a dispositive motion is also a basis for a finding of default. *See* Rules of Practice 155(a)(2), 180(c), 17 C.F.R. § 201.155(a)(2), .180(c); *see, e.g., Benham Halali*, Exchange Act Release No. 79722, 2017 WL 24498, at \*3 n.12 (Jan. 3, 2017).

<sup>6</sup> *See Pending Administrative Proceedings*, Exchange Act Release No. 88415, <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf>.