

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 90539 / December 1, 2020

Admin. Proc. File No. 3-19394

In the Matter of  
  
BRIARWOOD HOLDINGS GROUP, INC., HEYU  
LEISURE HOLIDAYS CORPORATION, and TJ  
ROASTERS INC.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on August 29, 2019 against Briarwood Holdings Group, Inc., Heyu Leisure Holidays Corporation, and TJ Roasters Inc. (“Respondents”) pursuant to Section 12(j) of the Securities Exchange Act of 1934.<sup>1</sup>

On October 19, 2020, the Division of Enforcement filed the Declaration of Leslie Kazon, which states that service of the OIP was made on Briarwood Holdings on August 31, 2019, and on Heyu Leisure Holidays Corporation and TJ Roasters Inc. on September 3, 2019, pursuant to Rule 141(a)(2)(ii) of the Commission’s Rules of Practice.<sup>2</sup>

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 December 15, 2020, why the registrations 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.

---

<sup>1</sup> *Briarwood Holdings Group, Inc.*, Exchange Act Release No. 86808, 2019 WL 4134762 (Aug. 29, 2019).

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

<sup>3</sup> *Briarwood Holdings Group, Inc.*, 2019 WL 4134762, at \*2; Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), 160(b), .220(b).

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.

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>5</sup>

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 Briarwood Holdings Group, Inc.*, 2019 WL 4134762, 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>.