

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 91040 / February 2, 2021

Admin. Proc. File No. 3-19649

In the Matter of

TOSHOAN HOLDINGS, INC. and  
TOA OPTICAL TECH, INC.

ORDER REGARDING SERVICE

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on January 10, 2020, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against Toshioan Holdings, Inc. and TOA Optical Tech, Inc. (collectively, “Respondents”).<sup>1</sup>

On February 12, 2020, the Division of Enforcement filed the Declaration of Gina Joyce, stating that, pursuant to Commission Rule of Practice 141(a)(2)(ii),<sup>2</sup> service of the OIP was made on both Respondents in Japan via U.S. Priority Mail on January 20, 2020. The Declaration states that “Japan does not object” to service through postal channels.

The authorities relied upon by the Declaration predate the Government of Japan’s declaration on December 21, 2018 that it would object to service through postal channels pursuant to Article 10(a) of the Hague Service Convention.<sup>3</sup>

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<sup>1</sup> *Toshioan Holdings, Inc.*, Exchange Act Release No. 87940, 2020 WL 122746 (Jan. 10, 2020).

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

<sup>3</sup> World Organisation for Cross-border Co-operation in Civil and Commercial Matters, *Declarations*, <https://www.hcch.net/en/instruments/conventions/status-table/notifications/?csid=407&disp=resdn> (last visited January 27, 2021) (“In accordance with the provisions of Article 21 of the Convention, the Government of Japan hereby gives notice of its declaration of opposition to Article 8 and Article 10(a).”); see also Dep’t of State, *Japan Judicial Assistance Information*, <https://travel.state.gov/content/travel/en/legal/Judicial-Assistance-Country-Information/Japan.html> (last visited January 27, 2021) (“Japan formally objected to service under Article 10, and does not permit service via postal channels.”).

Accordingly, IT IS ORDERED that the Division of Enforcement file a status report concerning service of the OIP by March 30, 2021, and every 28 days thereafter until service is accomplished.

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>4</sup> Also, the Commission's Rules of Practice were recently amended to include new e-filing requirements, which take effect on April 12, 2021.<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> See *Pending Administrative Proceedings*, Exchange Act Release No. 88415, 2020 WL 1322001 (Mar. 18, 2020), <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf>.

<sup>5</sup> *Amendments to the Commission's Rules of Practice*, 85 Fed. Reg. 86,464, 86,474 (Dec. 30, 2020); see also *Amendments to the Commission's Rules of Practice*, Exchange Act Release No. 90442, 2020 WL 7013370 (Nov. 17, 2020); *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. The amendments also impose other obligations on parties to administrative proceedings such as a new redaction and omission of sensitive personal information requirement. *Amendments to the Commission's Rules of Practice*, 85 Fed. Reg. at 86,465–81.