

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 91441 / March 30, 2021

Admin. Proc. File No. 3-19864

In the Matter of

TRANS-PACIFIC AEROSPACE COMPANY, INC., AND
VERTICAL COMPUTER SYSTEMS INC.

ORDER TO SHOW CAUSE AS TO TRANS-PACIFIC AEROSPACE COMPANY, INC.

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on July 9, 2020, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against respondent Trans-Pacific Aerospace Company, Inc. (“Respondent”).¹

On September 28, 2020, the Division of Enforcement filed the Declaration of Gina Joyce, which stated that, pursuant to Commission Rule of Practice 141(a)(2)(ii),² service of the OIP was made on Respondent on August 3, 2020. On November 3, 2020, the Division filed a motion requesting that the Commission find Respondent in default for not filing an answer and that it revoke the registration of each class of its securities based on the record and the allegations in the OIP.

As stated in the OIP, Respondent’s answer was required to be filed within ten days of service of the OIP.³ As of the date of this order, Respondent has not filed an answer. The prehearing conference and the hearing are thus continued indefinitely.

Accordingly, Respondent is ORDERED to SHOW CAUSE by April 13, 2021, why the registration of its securities should not be revoked by default due to its failure to file an answer and to otherwise defend this proceeding. When a party defaults, the allegations in the OIP will

¹ *Trans-Pacific Aerospace Co., Inc.*, Exchange Act Release No. 89276, 2020 WL 3892706 (July 9, 2020). The OIP also instituted proceedings against Vertical Computer Systems, Inc., which subsequently had the registration of its securities revoked pursuant to a settlement. *Trans-Pacific Aerospace Co., Inc.*, Exchange Act Release No. 90854, 2021 WL 62241 (Jan. 5, 2021).

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).

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 Respondent fails to respond to this order to show cause, it may be deemed in default, the proceeding may be determined against it, and its 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 Also, the Commission's Rules of Practice were recently amended to include new e-filing requirements, which take effect on April 12, 2021.⁶

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 Trans-Pacific Aerospace Co., Inc.*, 2020 WL 3892706, 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>.

⁶ *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.