

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 91630 / April 22, 2021

Admin. Proc. File No. 3-19969

In the Matter of

KRYSTAL INDUSTRIES, INC.

ORDER REGARDING SERVICE

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on September 10, 2020, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against Krystal Industries, Inc. (“Respondent”).¹ The OIP stated that Respondent is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10 on June 21, 1996 (“Form 10”).

On March 26, 2021, the Division of Enforcement filed a motion requesting that the Commission find the 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. The motion included a Declaration of Victor Tabak, which stated that, consistent with Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,² service of the OIP was made on Respondent on September 12, 2020, by mailing the OIP “to the address shown on its most recent EDGAR filing.” However, the Commission’s online EDGAR database does not reflect any filings by Respondent.³ Accordingly, by May 6, 2021, the Division is ordered to file a status update that attaches: (1) a corrected declaration regarding its service of the OIP on Respondent

¹ *Krystal Indus., Inc.*, Exchange Act Release No. 89805, 2020 WL 5500098 (Sept. 10, 2020).

² *See* 17 C.F.R. § 201.141(a)(2)(ii).

³ *See* <https://www.sec.gov/edgar/searchedgar/companysearch.html> (EDGAR filing database company search); Rule of Practice 323, 17 C.F.R. § 201.323 (permitting the Commission to take official notice of “any matter in the public official records of the Commission”). The separate EDGAR company database contains limited data for Respondent, but does not contain filings. *See* https://www.edgarcompany.sec.gov/servlet/CompanyDBSearch?page=detail&cik=0001017658&main_back=2.

(which does not refer to an “EDGAR filing”); and (2) Respondent’s most recent filing with the Commission (for the purpose of establishing service pursuant to Rule of Practice 141(a)(2)(ii)), which appears from the allegations of the OIP to be its Form 10.

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.⁴ Also, the Commission’s Rules of Practice were recently amended to include new e-filing requirements, which took effect on April 12, 2021.⁵

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

Vanessa A. Countryman
Secretary

⁴ See *Pending Administrative Proceedings*, Exchange Act Release No. 88415, 2020 WL 1322001 (March 18, 2020), <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf>.

⁵ *Amendments to the Commission’s Rules of Practice*, Exchange Act Release No. 90442, 2020 WL 7013370 (Nov. 17, 2020), 85 Fed. Reg. 86,464, 86,474 (Dec. 30, 2020), <https://www.govinfo.gov/content/pkg/FR-2020-12-30/pdf/2020-25747.pdf>; see also *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.