

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 91661 / April 23, 2021

Admin. Proc. File No. 3-19968

In the Matter of  
  
HOLLYWOOD ENTERTAINMENT  
EDU HOLDINGS, INC.

ORDER TO SHOW CAUSE

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 Hollywood Entertainment Edu Holdings, Inc.<sup>1</sup>

On December 31, 2020, the Division of Enforcement filed the Declaration of Victor Tabak, which stated that, pursuant to Commission Rule of Practice 141(a)(2)(ii),<sup>2</sup> service of the OIP was made on Hollywood Entertainment Edu Holdings, Inc., on September 14, 2020. On March 26, 2021, the Division 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.<sup>3</sup>

As stated in the OIP, the answer of Hollywood Entertainment Edu Holdings, Inc., was required to be filed within ten days of service of the OIP.<sup>4</sup> As of the date of this order,

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<sup>1</sup> *Hollywood Entm’t Edu Holdings, Inc.*, Exchange Act Release No. 89804, 2020 WL 5500097 (Sept. 10, 2020).

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

<sup>3</sup> We reiterate our prior 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. 876652, 2019 WL 6528959, at \*2 n.15 (Dec. 3, 2019).

<sup>4</sup> *Hollywood Entm’t Edu Holdings, Inc.*, 2020 WL 5500097, at \*2; Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), 201.160(b), 201.220(b).

Hollywood Entertainment Edu Holdings, Inc., has not filed an answer. The prehearing conference and the hearing are thus continued indefinitely.

Accordingly, Hollywood Entertainment Edu Holdings, Inc., is ORDERED to SHOW CAUSE by May 7, 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 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 Hollywood Entertainment Edu Holdings, Inc., fails to respond to this order to show cause, it may be deemed in default, the proceeding may be determined against it, and the registration of its 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, which provides 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> Also, the Commission's Rules of Practice were recently amended to include new e-filing requirements, which take effect on April 12, 2021.<sup>7</sup>

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<sup>5</sup> Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, 201.180; *see Hollywood Entm't Edu Holdings, Inc.*, 2020 WL 5500097, at \*2 ("If Respondent fails to file the directed Answer, . . . [it] may be deemed in default and the proceedings may be determined against [it] . . .").

<sup>6</sup> *See Pending Administrative Proceedings*, Exchange Act Release No. 88415, 2020 WL 1322001 (Mar. 18, 2020), available at <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf>.

<sup>7</sup> *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.

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

Vanessa A. Countryman  
Secretary