

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 96096 / October 18, 2022

Admin. Proc. File No. 3-20988

In the Matter of  
QORNERSTONE INC.

ORDER REGARDING PREHEARING CONFERENCE

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on August 22, 2022, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against Qornerstone Inc. (“Respondent”).<sup>1</sup> The OIP directed the parties to conduct a prehearing conference within 14 days of service of Respondent’s answer to the OIP and, following the conference, to file a statement with the Office of the Secretary advising the Commission of any agreements reached at said conference.<sup>2</sup> If a prehearing conference was not held, the parties were ordered to file a statement advising the Commission of that fact and of the efforts made to meet and confer.<sup>3</sup> Respondent filed an answer with the Commission on September 2, 2022. The parties have not filed any statement regarding a prehearing conference.

Accordingly, IT IS ORDERED that by November 1, 2022, the parties shall file a statement with the Office of the Secretary advising the Commission of any agreements reached at the prehearing conference specified by the OIP. If a prehearing conference was not held, both parties shall file by that date a statement, jointly or separately, advising the Commission of that fact and of the efforts made to meet and confer. Pursuant to Rule of Practice 180(c), a party’s failure to comply with this order may result in the Commission’s determination of the matter at issue against that party, entry of a default, dismissal of the proceeding, or the prohibition of the introduction of evidence or the exclusion of testimony regarding the matter at issue.<sup>4</sup>

---

<sup>1</sup> *Qornerstone Inc.*, Exchange Act Release No. 95562, 2022 WL 3587953 (Aug. 22, 2022).

<sup>2</sup> *Id.* at \*2 (citing 17 C.F.R. § 201.221).

<sup>3</sup> *Id.*

<sup>4</sup> 17 C.F.R. § 201.180(c).

The parties' attention is directed to the most recent amendments to the Commission's Rules of Practice, which took effect on April 12, 2021, and which include e-filing requirements.<sup>5</sup>

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

Vanessa A. Countryman  
Secretary

---

<sup>5</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.sec.gov/rules/final/2020/34-90442a.pdf>; *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. The amendments impose other obligations such as a redaction and omission of sensitive personal information requirement. *Amendments to the Commission's Rules of Practice*, 85 Fed. Reg. at 86,465–81.