

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 97846 / July 6, 2023

Admin. Proc. File No. 3-21471

In the Matter of  
LIQUIDATION WORLD, INC.

ORDER REGARDING SERVICE

On May 26, 2023, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against Liquidation World, Inc. (“Respondent”) pursuant to Section 12(j) of the Securities Exchange Act of 1934.<sup>1</sup> On June 27, 2023, the Division of Enforcement filed a Declaration of Gina Joyce, stating that the OIP was served on Respondent by sending it via U.S. Priority Mail Express to the address on Respondent’s most recent EDGAR filing with the Commission, which the Declaration asserted was a Form 20-F filed on April 16, 2003, and which reflects an address in Calgary, Alberta, Canada. However, the most recent EDGAR filing made by Respondent prior to the issuance of the OIP was a Form D filed on March 16, 2011, which reflects an address in Brantford, Ontario, Canada. Therefore, it does not appear that service of the OIP has been accomplished pursuant to Commission Rule of Practice 141(a)(2)(ii), (iv).<sup>2</sup>

Accordingly, it is ORDERED that the Division file a status report concerning service of the OIP on Respondent by July 20, 2023, and every 28 days thereafter until service is accomplished. Specifically, the Division is directed to attempt to serve Respondent by sending the OIP to the address listed in Respondent’s most recent EDGAR filing or, if it contends that service has been accomplished, to explain the basis for its contention.

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<sup>1</sup> *Liquidation World, Inc.*, Exchange Act Release No. 97610, 2023 WL 3687386 (May 26, 2023).

<sup>2</sup> 17 C.F.R. § 201.141(a)(2)(ii), (iv); *see Water Splash, Inc. v. Menon*, 137 S. Ct. 1504, 1512-13 & n.7 (2017) (holding that “in cases governed by the Hague Service Convention, service by mail is permissible if . . . the receiving state has not objected to service by mail; and . . . service by mail is authorized under otherwise-applicable law” and noting that Canada does not object to service by mail).

The parties' attention is directed to the e-filing requirements in the Rules of Practice.<sup>3</sup>

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

Vanessa A. Countryman  
Secretary

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<sup>3</sup> See *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.