UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 99063 / December 1, 2023

Admin. Proc. File No. 3-21715

In the Matter of

LUX AMBER, CORP.

ORDER TO SHOW CAUSE

On September 25, 2023, the Securities and Exchange Commission issued an order instituting proceedings ("OIP") against Lux Amber, Corp. ("Respondent") pursuant to Section 12(j) of the Securities Exchange Act of 1934.[1]  On October 25, 2023, the Division of Enforcement filed a Declaration of Gina Joyce, which established that, pursuant to Commission Rule of Practice 141(a)(2)(ii),[2] service of the OIP was made on Respondent on September 29, 2023.

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

Accordingly, Respondent is ORDERED to SHOW CAUSE by December 15, 2023, why the registration of its securities should not be revoked by default due to its failure to file an answer or otherwise to defend this proceeding.  Respondent's submission shall address the reasons for its failure to timely file an answer and include a proposed answer to be accepted in the event that the Commission does not enter a default against Respondent.  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.

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[1]     *Lux Amber, Corp.*, Exchange Act Release No. 98506, 2023 WL 6248667 (Sept. 25, 2023).

[2]     17 C.F.R. § 201.141(a)(2)(ii).

[3]     *Lux Amber*, 2023 WL 6248667, at *2; Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), 201.160(b), 201.220(b).

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 the registration of 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 directed to the e-filing requirements in the Rules of Practice.[5] We also remind the parties that any document filed with the Commission must be served upon all participants in the proceeding and be accompanied by a certificate of service.[6]

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

Vanessa A. Countryman
Secretary

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[4]  Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, 201.180; *see Lux Amber*, 2023 WL 6248667, at \*2 ("If Respondent fails to file the directed Answer, . . . [it] may be deemed in default and the proceedings may be determined against [it] . . . .").

[5]  *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 (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 also 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.

[6]  *See* Rule of Practice 150, 17 C.F.R. § 201.150 (generally requiring parties to serve each other with their filings); Rule of Practice 151(d), 17 C.F.R. § 201.151(d) ("Papers filed with the Commission . . . shall be accompanied by a certificate stating the name of the person or persons served, the date of service, the method of service, and the mailing address or email address to which service was made, if not made in person.").