

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 101437 / October 25, 2024

Admin. Proc. File No. 3-22068

In the Matter of  
PALAYAN RESOURCES, INC.

ORDER REGARDING SERVICE

On September 4, 2024, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against Palayan Resources, Inc. (“Respondent”) pursuant to Section 12(j) of the Securities Exchange Act of 1934.<sup>1</sup>

On October 2, 2024, the Division of Enforcement filed a declaration stating that the OIP was served on Respondent by sending it via U.S. Certified Mail to the address on Respondent’s most recent filing with the Commission, a Form 10-Q filed on February 14, 2023. However, the mailing address in the declaration is a Lady Lake, Florida address, whereas the delivery address in the tracking information attached to the declaration is a San Leandro, California address. Therefore, it appears that the record does not establish that service of the OIP has been accomplished in accordance with Rule of Practice 141(a)(2)(ii).<sup>2</sup>

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<sup>1</sup> *Palayan Res., Inc.*, Exchange Act Release No. 100922, 2024 WL 4041378 (Sept. 4, 2024).

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

To assist the Office of the Secretary in maintaining a record of service that establishes that the OIP has been properly served,<sup>3</sup> IT IS ORDERED that the Division of Enforcement file a status report concerning service of the OIP by November 8, 2024, and every 28 days thereafter until service is accomplished.

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 Rule of Practice 141(a)(3), 17 C.F.R. § 201.141(a)(3).