UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 99486 / February 7, 2024

Admin. Proc. File No. 3-21595

In the Matter of

NANO WORLD PROJECTS CORP.

ORDER DIRECTING ADDITIONAL BRIEFING

On August 31, 2023, the Securities and Exchange Commission issued an Order Instituting Proceedings ("OIP") against Nano World Projects Corp. ("Respondent") pursuant to Section 12(j) of the Securities Exchange Act of 1934. The Commission instituted proceedings to determine, among other things, whether it was necessary and appropriate for the protection of investors to revoke Respondent's securities registration.²

It has come to our attention, however, that Respondent's securities registration may have been revoked in a prior Commission proceeding. On March 17, 2003, the Commission instituted proceedings against an entity named Nano World Projects Corporation, which appears to be the same issuer as Respondent in the present case.³ On May 20, 2003, an administrative law judge issued an initial decision ordering that the registration of the common stock of Nano World

Nano World Projects Corp., Exchange Act Release No. 98255, 2023 WL 5624272 (Aug. 31, 2023). Respondent has not filed an answer to the OIP, and it has not responded to a subsequently issued order to show cause. See Nano World Projects Corp., Exchange Act Release No. 98828, 2023 WL 7196294 (Oct. 31, 2023).

² *Id.* at *1.

Nano World Projects Corp., Exchange Act Release No. 47512, 2003 WL 1193572 (March 17, 2003). The OIP in that proceeding did not include a CIK number for the named respondent. *Id.* But the OIPs in that proceeding and the present proceeding both alleged that the respondent's last filing with the Commission was a Form 10QSB for the period ended October 31, 2000, and that the respondent is a defunct or forfeited Delaware corporation. *See Nano World Projects Corp.*, 2023 WL 5624272; *Nano World Projects Corp.*, 2003 WL 1193572.

Projects Corporation be revoked,⁴ and the initial decision became the final decision of the Commission.⁵ This revocation is not reflected on EDGAR for Respondent.⁶

Further briefing is warranted in this matter. The Commission directs the parties to file additional written submissions addressing whether there is any registration or class of registered securities that can be revoked in this matter. If not, the parties should address whether any remedy is available to the Commission or whether this proceeding should be dismissed.⁷

Accordingly, IT IS ORDERED that the parties shall each file simultaneous, additional written submissions addressing the issues raised herein by February 28, 2024, and file any response briefs by March 13, 2024. This order is not to be construed as expressing any view as to the Commission's resolution of these issues or the review proceeding generally.

⁴ Nano World Projects Corp., Initial Decision Release No. 228, 2003 WL 26519856 (May 20, 2003) (initial decision revoking registration).

Nano World Projects Corp., Exchange Act Release No. 48057, 2003 WL 21398201 (June 18, 2003) (finality notice).

https://www.sec.gov/edgar/browse/?CIK=6019.

See e.g., Green Parts Int'l, Inc., Exchange Act Release No. 91616, 2021 WL 1566361 (Apr. 20, 2021) ("... Urban Barns Foods, Inc., no longer has a class of securities registered under Section 12 of the Exchange Act. Because revocation and suspension of registration are the only remedies available in a proceeding instituted under Exchange Act Section 12(j), we find it appropriate to dismiss this proceeding ...").

The parties' attention is directed to the e-filing requirements in the Rules of Practice.⁸ 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.⁹

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

Vanessa A. Countryman Secretary

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 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.

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.").