

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 102334 / February 4, 2025

Admin. Proc. File No. 3-22294

In the Matter of  SINO AMERICAN OIL CO.
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ORDER DISCHARGING ORDER TO SHOW CAUSE, GRANTING LEAVE TO FILE  
AMENDED ANSWER, AND DENYING MOTION FOR STAY

On November 7, 2024, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against Sino American Oil Co. (“Respondent”) under Section 12(j) of the Securities Exchange Act of 1934.<sup>1</sup> After Respondent failed to file an answer, the Commission ordered Respondent to show cause why it should not be deemed to be in default and the proceedings decided against it.<sup>2</sup> Respondent subsequently filed an “Answer to Order to Show Cause and Request for an Extension.” In doing so, Respondent represented that it only recently learned of this proceeding and was now in the process of retaining counsel to represent it. Respondent also stated that it had retained an accounting firm to assist in “bringing [its] financial disclosure current” and requested “a continuance or extension” of this proceeding in which to complete this process.

Given its content, we construe Respondent’s filing as an answer to the OIP.<sup>3</sup> Accordingly, IT IS ORDERED that the order to show cause issued on December 17, 2024, be discharged and that Respondent will not be deemed to be in default at this time.

We further construe Respondent’s filing as a motion to postpone or adjourn the proceeding indefinitely until it becomes current on its disclosure obligations.<sup>4</sup> Respondent’s

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<sup>1</sup> *Sino Am. Oil Co.*, Exchange Act Release No. 101538, 2024 WL 4723134 (Nov. 7, 2024).

<sup>2</sup> *Sino Am. Oil Co.*, Exchange Act Release No. 101935, 2024 WL 5152829 (Dec. 17, 2024).

<sup>3</sup> *Cf. Ameri Metro, Inc.*, Exchange Act Release No. 99884, 2024 WL 1416444 (Apr. 2, 2024) (construing filing as an answer and discharging order to show cause).

<sup>4</sup> Rule of Practice 161, 17 C.F.R. § 201.161 (allowing Commission to postpone or adjourn any hearing “for good cause shown”).

vague request for sufficient time “to bring Sino to reporting status” does not establish good cause for such an open-ended postponement or adjournment.<sup>5</sup> We accordingly DENY Respondent’s request.

Given the circumstances, however, including Respondent’s representation that it is retaining counsel, it is ORDERED that Respondent may file an amended answer by February 21, 2025, and that, regardless of whether Respondent files such an amended answer, the parties shall conduct a prehearing conference by March 7, 2025.<sup>6</sup> Any counsel representing Respondent shall file a notice of appearance with the Office of the Secretary as soon as practicable, using the Commission’s e-filing system.<sup>7</sup>

Respondent is reminded that it must serve the Division of Enforcement with a copy of any document that it files with the Office of the Secretary and that it must include a certificate of service with each such document.<sup>8</sup> Filing a document through the Commission’s electronic filing system does not serve it on opposing counsel.<sup>9</sup> Respondent’s filing, and an earlier email that it sent to the Office of the Secretary, did not contain certificates of service stating that Respondent had served them on opposing counsel. Accordingly, a copy of the notice of appearance filed by counsel for the Division, which contains contact information, is attached.

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

Vanessa A. Countryman  
Secretary

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<sup>5</sup> Cf. *Advanzeon Solutions, Inc.*, Exchange Act Release No. 98674, 2023 WL 6458592 (Oct. 2, 2023) (denying delinquent filer’s request that “the Commission ‘suspend’ its ‘registration for a period of up to one year’ to allow [it] to . . . become current in its reporting obligations”).

<sup>6</sup> See *Sino Am. Oil*, 2024 WL 4723134, at \*2 (ordering the parties to conduct a prehearing conference under Rule of Practice 221, 17 C.F.R. § 201.221, within 14 days of service of the answer and to file a statement advising of any agreements reached at the conference).

<sup>7</sup> See Rule of Practice 102(d)(2), 17 C.F.R. § 201.102(d)(2) (specifying content of notice of appearance to be filed by counsel). The Commission’s Rules of Practice are available at <https://www.sec.gov/enforcement-litigation/rules-practice>.

<sup>8</sup> See Rules of Practice 150(a), 151(d), 17 C.F.R. §§ 201.150(a), .151(d). A certificate of service “stat[es] 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.” *Id.* § 201.151(d).

<sup>9</sup> See *Bradley C. Reifler*, Advisers Act Release No. 6304, 2023 WL 3274687, at \*1 & n.3 (May 5, 2023) (noting that “[f]iling documents electronically using eFAP will not constitute service on Commission staff, such as the Division of Enforcement, or other participants in an administrative proceeding” (citation omitted)).