

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

December 18, 2013

In the Matter of

**Golden Elephant Glass Technology, Inc., and
Pacific Alliance Corp.**

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Golden Elephant Glass Technology, Inc. because it has not filed any periodic reports since the period ended September 30, 2010.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Pacific Alliance Corp. because it has not filed any periodic reports since the period ended September 30, 2010.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed companies.

Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed companies is suspended for the period from 9:30 a.m. EST on December 18, 2013, through 11:59 p.m. EST on January 2, 2014.

By the Commission.

Elizabeth M. Murphy
Secretary