

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**April 28, 2015**

**In the Matter of**

**Jet Neko, Inc.,**

**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 Jet Neko, Inc. (CIK No. 1541371), a void Delaware corporation with its principal place of business listed as Miyazaki, Japan with stock quoted on OTC Link (previously, "Pink Sheets") operated by OTC Markets Group, Inc. ("OTC Link") under the ticker symbol NEKO, because it has not filed any periodic reports since it filed a Form 10 registration statement on February 9, 2012. On February 5, 2015, a delinquency letter was sent by the Division of Corporation Finance to Jet Neko, Inc. requesting compliance with their periodic filing obligations, but Jet Neko, Inc. did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 CFR 232.301 and Section 5.4 of EDGAR Filer Manual).

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of Jet Neko, Inc.

Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of Jet Neko, Inc. is suspended for the period from 9:30 a.m. EDT on April 28, 2015, through 11:59 p.m. EDT on May 11, 2015.

By the Commission.

Brent J. Fields  
Secretary