

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 33-10043 / February 19, 2016

In the Matter of

Tigon
1555 S. Gilbert Road
Mesa, Arizona 85204

Registration No. 333-201823

ORDER DENYING
WITHDRAWAL OF
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT
OF 1933

1. Tigon (“Tigon”) filed a Form S-1 registration statement with the Commission on February 2, 2015 and amended it on July 29, 2015, September 11, 2015, and October 7, 2015 (collectively the “Registration Statement”). The Registration Statement is still pending. The Registration Statement was filed with respect to a primary offering of six million shares of common stock of Tigon.
2. On February 9, 2016, Tigon filed an application to withdraw the Registration Statement pursuant to Rule 477 of Regulation C of the Commission’s General Rules and Regulations under the Securities Act of 1933 (“Securities Act”), 17 C.F.R. § 230.477.
3. On October 19, 2015, the Commission issued an order pursuant to Section 8(e) of the Securities Act authorizing the making of an examination to determine whether a stop order should be issued against the Registration Statement pursuant to Section 8(d) of the Securities Act.
4. After considering Tigon’s application and the ongoing examination, the Commission has determined that the granting of the withdrawal request is not consistent with the public interest and the protection of investors. Accordingly, it is hereby:

ORDERED that Tigon’s application to withdraw its Registration Statement on Form S-1 filed February 9, 2016, is denied in accordance with Rule 477.

By the Commission.

Brent J. Fields
Secretary