

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 69370 / April 12, 2013**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-15274**

**In the Matter of**

**NEW HORIZON  
PUBLISHING INC.**

**Respondent.**

**ORDER INSTITUTING  
ADMINISTRATIVE PROCEEDINGS  
PURSUANT TO SECTION 15(b) OF THE  
SECURITIES EXCHANGE ACT OF 1934  
AND NOTICE OF HEARING**

**I.**

The Securities and Exchange Commission (“Commission”) deems it appropriate and in the public interest that public administrative proceedings be, and hereby are, instituted pursuant to Section 15(b) of the Securities Exchange Act of 1934 (“Exchange Act”) against New Horizon Publishing Inc. (“New Horizon” or “Respondent”).

**II.**

After an investigation, the Division of Enforcement alleges that:

**A. RESPONDENT**

1. New Horizon is a Florida corporation incorporated in March 2009 that purports to be in the business of selling sales leads. The Company has never been registered with the Commission in any capacity.
2. From no later than March 2011 until January 2012, New Horizon paid sales agents commissions in exchange for finding investors and selling securities in the form of

limited partnership units in at least three oil drilling projects in Tennessee sponsored by United States Energy Corporation (“U.S. Energy”).

3. New Horizon, which has never been registered as or with a licensed broker-dealer, participated in unregistered broker-dealer conduct in connection with the U.S. Energy offerings.

B. ENTRY OF AN INJUNCTION AGAINST NEW HORIZON

4. In September 2012, the Commission filed a complaint against New Horizon and others in Securities and Exchange Commission v. Joseph Hilton, et al. (Civil Action Number 12-CV-81033 (S.D. Fla.)). On March 21, 2013, the Court entered a judgment, to which New Horizon consented, permanently enjoining New Horizon from violating Section 15(a)(1) of the Exchange Act.
5. The Commission’s complaint alleged, among other things, that U.S. Energy paid New Horizon for raising investor funds directly and through a boiler room where sales agents solicited investors. New Horizon also paid sales agents commissions in exchange for finding investors and selling U.S. Energy securities.

**III.**

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate in the public interest that public administrative proceedings be instituted to determine:

- A. Whether the allegations set forth in Section II hereof are true and, in connection therewith, to afford Respondent an opportunity to establish any defenses to such allegations;
- B. What, if any, remedial action is appropriate in the public interest against Respondent pursuant to Section 15(b) of the Exchange Act.

**IV.**

IT IS ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice, 17 C.F.R. § 201.110.

IT IS FURTHER ORDERED that Respondent shall file an Answer to the allegations contained in this Order within twenty (20) days after service of this Order, as provided by Rule 220 of the Commission's Rules of Practice, 17 C.F.R. § 201.220.

If Respondent fails to file the directed answer, or fails to appear at a hearing after being duly notified, the Respondent may be deemed in default and the proceedings may be determined against

it upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f) and 310 of the Commission's Rules of Practice, 17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f) and 201.310.

This Order shall be served forthwith upon Respondent personally or by certified mail.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 210 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice.

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

For the Commission, by its Secretary, pursuant to delegated authority.

Elizabeth M. Murphy  
Secretary