

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 70153 / August 9, 2013

ADMINISTRATIVE PROCEEDING
File No. 3-15274

In the Matter of

**NEW HORIZON
PUBLISHING INC.**

Respondent.

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**ORDER MAKING FINDINGS AND
IMPOSING REMEDIAL SANCTIONS
PURSUANT TO SECTION 15(b) OF THE
SECURITIES EXCHANGE ACT OF 1934**

I.

On April 12, 2013, the Securities and Exchange Commission (“Commission”) instituted public administrative proceedings pursuant to Section 15(b) of the Securities Exchange Act of 1934 (“Exchange Act”) against New Horizon Publishing Inc. (“New Horizon” or “Respondent”).

II.

In response to these proceedings, Respondent has submitted an Offer of Settlement (the “Offer”), which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over Respondent and the subject matter of these proceedings, Respondent consents to the entry of this Order Making Findings and Imposing Remedial Sanctions Pursuant to Section 15(b) of the Securities Exchange Act of 1934 (“Order”), as set forth below.

III.

On the basis of this Order and Respondent’s Offer, the Commission finds that

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 commission 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.

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 violation of 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.

IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanctions agreed to in Respondent New Horizon’s Offer.

Accordingly, pursuant to Section 15(b)(6) of the Exchange Act, it is hereby ORDERED that Respondent New Horizon be, and hereby is:

barred from association with any broker, dealer, investment adviser, municipal securities dealer, municipal advisor, transfer agent, or nationally recognized statistical rating organization.

By the Commission.

Elizabeth M. Murphy
Secretary