I.

The Commission’s public official files disclose that:

On June 20, 2013, Respondent filed a Form S-1 registration statement seeking to register the offer and sale of 3,000,000 common shares in a $30,000 public offering. The registration statement was amended on August 19, 2013, and September 4, 2013, and became effective on September 26, 2013.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENT

1. Respondent is a Florida corporation headquartered in Foster City, California.

2. On June 20, 2013, Respondent filed a Form S-1 registration statement seeking to register the offer and sale of 3,000,000 common shares in a $30,000 public offering. The registration statement was amended on August 19, 2013, and
September 4, 2013, and became effective on September 26, 2013 (together, the “Registration Statement”).

B. MATERIAL MISSTATEMENTS AND OMISSIONS

3. The Registration Statement includes untrue statements of material facts and omits to state material facts necessary to make the statements contained therein not misleading, for example:

   a. The Registration Statement states that “[o]ur sole officer and director will be responsible for the business plan” to develop and sell mobile applications. The Registration Statement also states that Respondent “is entirely dependent on the efforts of our sole officer and director.” The Registration Statement further states that Respondent is “currently operating out of our sole director and officer’s office located at 108 Flying Mist Isle, Foster City, CA 94404.” These disclosures are untrue and misleading because Respondent’s sole officer and director has not engaged in any business activities for Respondent except for opening a bank account and signing certain documents.

   b. The Registration Statement states that the “Board of Directors is comprised [ ] solely of [Respondent’s sole officer and director] who was integral to our business and who is involved in our day to day operations.” The Registration Statement also states that Respondent’s sole officer and director “currently devotes 25 to 30 hours per week to our business” and “is prepared to devote more time to our operations.” The Registration Statement further states that “[t]he functions of [an Audit Committee, a Compensation Committee or a Nominating Committee] are being undertaken by our sole director.” These disclosures are untrue and misleading because Respondent’s sole officer and director has had no involvement in, and spent no time on, Respondent’s operations.

   c. The Registration Statement states that Respondent’s sole officer and director “meet[s] the conditions of paragraph (a)(4)(ii) of Rule 3a4-1 of the Exchange Act, in that [she] (A) primarily perform[s], or is intended primarily to perform at the end of the offering, substantial duties for or on behalf of our Company, other than in connection with transactions in securities . . . .” These disclosures are untrue and misleading because Respondent’s sole officer and director has not performed substantial duties for or on behalf of Respondent.

   d. The Registration Statement states that “[t]he shares will be sold on our behalf by our officer” and that “[i]t is our belief [Respondent’s sole officer and director] had such knowledge and experience in financial and business matters that she was capable of evaluating the merits and risks of the investment and therefore did not need the protections offered their [sic] shares under Securities and Act of 1933 [sic], as amended. [Respondent’s sole officer and director] certified that she was purchasing the shares for their [sic] own accounts, with investment intent.” These disclosures are untrue and misleading because Respondent’s sole officer and director does not have any
knowledge of the shares, does not have the described knowledge or experience in financial or business matters, and made no such certification.

e. The Registration Statement claims that there was a capital contribution by Respondent’s sole officer and director on September 13, 2011. This disclosure is untrue and misleading because Respondent’s sole officer and director made no such capital contribution and has not received any shares related to Respondent.

f. The Registration Statement states that Respondent has “no plans to change our business activities or to combine with another business and are not aware of any events or circumstances that might cause us to change our plans.” This disclosure is untrue and misleading because Respondent has no business of its own, and is an undisclosed “blank check company” as defined in Rule 419 under the Securities Act of 1933 (the “Securities Act”).

g. The Registration Statement states that Respondent’s sole officer and director will “continue to control the operations of the Company” after the offering. This disclosure is untrue and misleading because Respondent is controlled by undisclosed control persons.

III.

The Commission, having considered the aforesaid, deems it appropriate and in the public interest that public proceedings pursuant to Section 8(d) of the Securities Act be instituted with respect to the Registration Statement to determine whether the allegations of the Division of Enforcement are true; to afford the Respondent with an opportunity to establish any defenses to these allegations; and to determine whether a stop order should issue suspending the effectiveness of the Registration Statement referred to herein.

Accordingly, IT IS ORDERED that public proceedings be and hereby are instituted under Section 8(d) of the Securities Act, such hearing to be commenced at 9:30 a.m. on June 19, 2014, at the Commission’s offices at 100 F Street N.E., Washington, DC 20549, and to continue thereafter at such time and place as the hearing officer may determine.

IT IS FURTHER ORDERED that these proceedings shall be presided over by an Administrative Law Judge to be designated by further order, who is authorized to perform all the duties of an Administrative Law Judge as set forth in the Commission's Rules of Practice or as otherwise provided by law.

IT IS FURTHER ORDERED that the Respondent shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, pursuant to Rule 220 of the Commission's Rules of Practice, 17 C.F.R. § 201.220. If the 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 the Respondent 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 the Respondent in accordance with Rule 141 of the Commission’s Rules of Practice, 17 C.F.R. §201.141.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 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.

By the Commission.

Jill M. Peterson
Assistant Secretary