

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 73903 / December 22, 2014

Admin. Proc. File No. 3-15649

In the Matter of

GOLDEN ELEPHANT GLASS
TECHNOLOGY, INC.

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Golden Elephant Glass Technology, Inc., and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,¹ that the initial decision of the administrative law judge,² has become the final decision of the Commission with respect to Golden Elephant Glass Technology, Inc. The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registration of the registered securities of Golden Elephant Glass Technology, Inc., is revoked.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields
Secretary

¹ 17 C.F.R. § 201.360(d).

² *Golden Elephant Glass Tech., Inc., and Pacific Alliance Corp.*, Initial Decision Rel. No. 701 (Oct. 24, 2014), 110 SEC Docket 01, 2014 WL 5408503. The stock symbol and Central Index Key number for Golden Elephant Glass Technology, Inc. are GOEG and 1006384.