I.

The Commission’s public official files disclose that:

On April 22, 2013, Respondent filed a Form S-1 registration statement seeking to register the offer and sale of 3,000,000 common shares in a $39,000 public offering. The registration statement was amended on June 5, 2013, November 7, 2013, December 16, 2013 and December 24, 2013, and became effective on January 8, 2014.

II.

After an examination, the Division of Enforcement alleges that:

A. RESPONDENT

1. Respondent is a Florida corporation headquartered in Sarasota, Florida.

2. On April 22, 2013, Respondent filed a Form S-1 registration statement seeking to register the offer and sale of 3,000,000 common shares in a $39,000 public offering. The registration statement was amended on June 5, 2013, November 7,
2013, December 16, 2013 and December 24, 2013, and became effective on January 8, 2014 (together, the “Registration Statement”).

B. MATERIAL UNTRUE STATEMENTS 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 development” of a landscaping business. These disclosures are untrue and misleading because Respondent has no business of its own, and the plan of Respondent, at all material times, was to combine with another business.

b. The Registration Statement states that Respondent’s sole officer and director “is the only ‘parent’ and ‘promoter’ of the company” and will “continue to control the operations of the Company” after the offering. This disclosure is untrue and misleading because Respondent is controlled and/or promoted by an undisclosed control person, parent and/or promoter.

c. The Registration Statement states that Respondent is “entirely dependent on the efforts of its sole officer and director,” and that “[a]ll decisions regarding the management of our affairs will be made exclusively by [the 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 [his residence].” These disclosures are untrue and misleading because Respondent’s sole officer and director has not engaged in any business activities for Respondent other than opening a corporate bank account, signing documents at the undisclosed control person’s direction, and contributing to the drafting of the purported business plan.

d. 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 “is devoting approximately 10-25 hours per week to our operations” and “is prepared to devote more time to our operations as may be required.” 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 de minimis involvement in and time spent on Respondent’s operations.

e. The Registration Statement states that Respondent’s “sole officer and director . . . will be responsible to market and sell these securities” and that “[i]t is our belief [Respondent’s sole officer and director] had such knowledge and experience in financial and business matters that he 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 he 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 did not purchase the shares, had minimal involvement in the marketing and sale of the securities, does not have the described knowledge or experience in financial or business matters, and made no such certification.

f. The Registration Statement claims that there was a $9,000 capital contribution by Respondent’s sole officer and director on March 26, 2013. 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.

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 9:30am on May 28, 2015, 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.

Brent J. Fields
Secretary