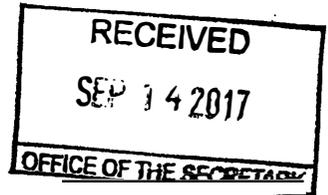


United States of America before the
Securities and Exchange Commission
Exchange Act Release No 81216
Administrative Proceeding File No 3-18077 (former file No 1-36058)



-----X File No 3-18077

In the Matter of

Sungame Corp.

**ANSWER TO ORDER TO
SHOW CAUSE**

Respondent.

-----X

Respondent Sungame Corp., CIK 000142506, ("SGMZ"), by and through their counsel
Marshal Shichtman & Associates, P.C., hereby submits this Answer to the Order to Show Cause
dated Tuesday, 29 August 2017.

Respondent has answered, but the answers have not been acknowledged

1. The Respondent had received the Commission's initial letter and answered that letter on Tuesday, 20 June 2017 in a certified letter (7003 2260 0004 3177 3146). No acknowledgment from the Commission was ever received regarding the letter.
2. The Respondent then submitted an Answer to the Commission's OIP on Thursday, 24 August 2017 in certified letters to the special counsel, division of enforcement, and the office of the secretary (7003 2260 0004 3177 2934, 7003 2260 0004 3177 2927, 7003 2260 0004 3177 2910, respectively). No formal acknowledgement of the Answer, either in acknowledging the Answer and scheduling a pre hearing conference, or submitting an objection to the Answer was ever submitted to the Respondents.

-
3. In the correspondence, Respondent asserted, by and through their counsel, to have all legal pleadings served upon their counsel. Respondent's counsel has not received any formal papers from the Commission.
 4. Since the Answer has been submitted without objection, it is deemed admitted under most common law jurisdictions.
 5. Now the Commission seeks to enter a default against the Respondent ex-parte.
 6. This is a violation of the Respondent's due process rights.
 7. The Respondent has answered all the Commission's allegations, no objection has been submitted to any answer, and by operation of law the Respondent has respondent has participated in the hearings. The Commission now seeks to enter an ex-parte default without any participation by the Respondent. This is a miscarriage of justice, contrary to any traditional notions of fair play and substantial justice, and an anathema on American jurisprudence, in addition to being antithetic to any known code of professional conduct or ethics.
 8. The Respondent has a right to participate in any proceeding claiming to have a guise of legitimate authority and demands the right to participate in these hearings.
 9. Please withdraw or deny the Order to Show Cause and schedule a pre-hearing conference to allow Respondent to exercise their right to participate in these hearings, which they have demonstrated their willingness to participate in by responding to the initial letter and OIP.

ANSWER TO SUBSTANTIVE ALLEGATIONS

Background by way of Explanation :

-
10. Respondent Sungame Corp. ("SGMZ") is a retailer and distributor of 3-D hardware and developer of 3-D software which is used to add a value added elements to the 3-D hardware, and as nominal operations as a retailer of VR hardware. The respondent had between three and seven full-time employees over the years and several times that in part time employees and contractors working remotely.
 11. The Respondent's comptroller, unbeknownst to the Respondent, began to have [REDACTED] [REDACTED] problems. This led to the books and records being in disarray in the best case scenario, and more commonly the worst-case scenario was they were simply not to be found, which was unfortunately discovered after it was too late.
 12. One of the Respondent's main resellers, Robert Kloihoffer, entered into an agreement with a group of individuals and schools in accordance with a rebate offered by Mr. Kloihoffer, not the Respondent, for a large order of 3D tablets. When the respondent found out about the large order, and eventually about the rebates, the Respondent was desperate in order to consummate such a large order which would generate sales sufficient to resupply its inventory and keep the research and development for the 3-D software fund and for a small period of time. To those ends, the Respondent, specifically Neil Chandran the former CEO of the Respondent, guaranteed Mr. Kloihoffer's rebate program.
 13. Respondent was working on multiple tracks in order to secure funding for inventory and 3-D software development by working with a European concern called Schneider Brothers in late 2014 to sell securities to. The proposed transaction was 50 million shares for a dollar a share to generate \$50 million to fund inventory, research and development for the 3-D software, and working capital. The respondent, Kloihoffer, and the contemplated

purchasers, agreed that if all else went bad, the proceeds of sale from the Schneider Brothers transaction would be used to fund the rebate. This material definitive agreement was filed on form 8K on April 30th, 2015.

14. In late 2014 Sungame Corp. changed its name at the State level to Freevi Corp.. Sungame (n.k.a. Freevi) then duly submitted and did in fact change its CUSIP number to the new name Freevi Corp.. Upon submission to FINRA to officially change the name in the public markets, FINRA then denied the name change under FINRA rules. The authority of FINRA to deny sovereign state powers to govern constituent entities without specific federal preemption is questionable; and as such the Respondent has left the name change in place. (See Exhibit A)

15. In the summer of 2015, a Chinese port had a fire resultant from the explosion of batteries. This explosion delayed the shipment to satisfy the Kloihoffer order by the manufacturer recalling the 3-D tablets to inspect the batteries.

16. Subsequent to the summer of 2015 Schneider Brothers began intonations to renegotiate the securities purchase originally agreed to. The subsequent agreement significantly delayed the purchase of the securities from the respondent. Schneider Brothers then demanded, as part of their renegotiation, to have a CFO recommended by them in conjunction with providing working capital in April 2015. Schneider Brothers then implemented their CFO, Nicholas Irwin, who performed no work and did not provide any working capital.

17. Since the units could not be delivered for the Kloihoffer order and the proceeds of sale from the Schneider Brothers transaction were significantly delayed and could not fund any of the

contemplated rebates, the Kloihoffer purchasers began to chargeback their credit cards. It is worth mentioning that Sungame Corp. was using Scorsetti Designs to process their credit cards as Respondent started out by sharing office space and Scorsetti received beneficial rates.

18. The ensuing chargebacks eventually promulgated three litigations: the first was Universal Processing Services of Wisconscion, L.L.C. d.b.a. Newtek Merchant Solutions v. Sungame Corp., Freevi Corp. Commander 3D, Neil Chandran, Chandran Holding Media, The Loft by Angeles Furniture Collection, L.L.C., d.b.a. the Loft, L.L.C., Scorsetti Design, L.L.C., Maria Scorsetti aka Angeles Scorsetti. Case No. 2:16-cv-000074 (Nevada) and Case No. 2:16-CV-4592 (Eastern District of New York) which was the plaintiff suing the defendants for indemnification of the aforementioned chargebacks. The case was eventually settled and Scorsetti paid approximately \$600,000 for the settlement where the money was lent to Sungame by Scorsetti and secured by 1,400 3D tablets; which eventually arrived.
19. The Second litigation was Moskowitz, et al v. Sungame, et al (Case No. 1:15CV06663, Eastern District of New York) was the Plaintiffs suing the defendants for the purchase price and rebates of the 3D tablets. That litigation is ongoing.
20. The third litigation was between Newtek and the purchasers for fraudulent chargeback and is ostensibly beyond the purview of this Answer.
21. Sungame had to pay for representation of the litigations, settlement, and had the vast majority of their inventory effectively locked up and starved Sungame of any working capital.

-
22. There was also another litigation, which Sungame was not involved in, where the manufacturer of the 3D tablets, Truly, was sued by a contesting patent holder for the 3D technology which effectively stopped production of the limited run specialty units.
23. Meanwhile, the accounting for the sales, chargebacks, rebates and assorted transactions had to be reclassified and the original documentation was misplaced by the comptroller. Since the comptroller was undergoing [REDACTED] issues and Sungame's certifying accountant did not do a GAAS audit, and was subsequently barred from practice by the PCAOB (See PCAOB Release No. 105-2017-003), the Respondent had no idea how dire the accounting position was.
24. The Respondent then hired Pybus & Co. to be its certifying accountant, and paid Pybus upfront, in accordance with PCAOB rules. Pybus, prior to performing any substantive work on the Respondent, then was investigated by the PCAOB and used the retainer for representation and refused to give the Respondent any money back, or return the books and records salvaged to the Respondent.
25. Then in early 2017 the Respondent's main sales person, Neil Chandran, was arrested stemming from charges of larceny arising from the sale of 3D tablets to, under information and belief, to the same purchasers from the Kloihoffer order.
26. In April 2017 the CEO of the Respondent, Raj Ponniah, suffered a [REDACTED].
27. In summation, the Respondent was denied working capital by the litigations to pay for attorneys to defend the Respondent, denied the proceeds of sale by Schneider Brothers by their renegotiation, denied inventory to make regular sales from the inventory guarantee from the settlement of a litigation, had its books in disarray from a comptroller struggling

with [REDACTED] problems, had the remainder of its books and records with Pybus who will not give either the books and records back and will not refund the amounts paid for an audit, and had their key operators unwillingly taken out of play, to ultimately strand the Respondent operationally and thus the Respondent could not file its periodic reports.

28. Given the aforementioned, the Respondent respectfully asserts that the Respondent qualifies for a Continuing Hardship Exemption as specified in 17 CFR §232.202 as it cannot perform everything at once within the allotted time frame, and undertakes to become current in its Periodic Reporting obligations of Section 13 of the Exchange Act.

Objection to Service

29. On 16 June 2017, the Respondent Sungame had answered the initial letter dated 25 May 2017. In the initial letter the AP file № 1-36058, and switched to the instant file number. In that answer, Respondent requested that Respondent's counsel be served at his office from that point forward. No further service was received at Respondent's counsel office.

30. Furthermore, the letter dated 27 July 2017 containing the OIP was received on or about Monday, 21 August 2017.

31. Furthermore, the OIP contained in the correspondence dated 27 July 2017 is not signed by an Administrative Law Judge.

32. Furthermore, the certificate of service contained in the OIP dated 27 July 2017 does not contain a date.

33. While the Respondent is willing to cooperate and participate in the Administrative Proceeding, the Respondent objects to the institution and service of the OIP and the

ensuing timelines; specifically the 10 day response period before the Respondent is deemed to have defaulted. (See Exhibit B)

34. The Respondent further objects to the Order to Show Cause by the Commission because it has never received the Order to Show Cause through proper timely service and only became aware of the Order late on Thursday, 7 September 2017, the day before the answer to it was due.

Prayer for Relief

35. Respondent respectfully requests that the instant Order to Show Cause be either withdrawn or denied to allow Respondent an opportunity to exercise their rights under American jurisprudence.

WHEREFORE, the Respondent respectfully requests that the Hardship exemption be granted and the Commission withdraw proceedings to enforce Section 12 (j) of the Exchange Act pursuant to the authority granted in 17 CFR §232.202.

Dated: Friday, 8 September 2017
Carle Place, New York

MARSHAL SHICHTMAN & ASSOCIATES, P.C.

Marshal Shichtman, Esq. 

By: Marshal Shichtman, Esq.
Counsel for Respondent
1 Old Country Road
Suite 360

Carle Place, New York 11514
Tel (516) 741-5222

DISTRIBUTION LIST:

David S. Frye
Division of Enforcement
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C., 20549-6010

Office of the Secretary
Securities and Exchange Commission
100 F Street NE, Mail Stop 1090
Washington, DC 20549
Phone 202-551-5400
Fax 703-813-9793
alj@sec.gov



December 23, 2014

Via Electronic Mail

Neil Chandran, CEO
Sungame Corp.
3091 West Tompkins Ave.
Las Vegas, NV 89103

c/o Marshal Shichtman
Marshal Shichtman & Associates, P.C.
1 Old Country Road
Suite 360
Carle Place, NY 11514
marshal@lawmsa.com

**Re: Deficiency Notice Pursuant to FINRA Rule 6490
Sungame Corp. (SGMZ) – CAS-31810-H4P2N2
Company-Related Notification Relating to Proposed Name Change to Freevi
Corporation & Symbol Change.**

Dear Mr. Chandran:

Pursuant to FINRA Rule 6490, FINRA's Department of Market Operations ("Department") received your request to process documentation related to the above-referenced Company-Related Action for Sungame Corp. ("SGMZ"). This letter hereby notifies you that pursuant to FINRA Rule 6490(d), the Department has determined that such request is deficient and it is necessary for the protection of investors, the public interest, and to maintain fair and orderly markets that documentation related to the above-referenced Company-Related Action will not be processed.

The Department's deficiency determination is based on the following factors:

1. As set forth in FINRA Rule 6490(d)(3)(3), FINRA has actual knowledge that the issuer, associated persons, officers, directors, transfer agent, legal adviser, promoters or other persons connected to the issuer or the Securities Exchange Act ("SEA") Rule 10b-17 Action or Other Company-Related Action are the subject of a pending, adjudicated or settled regulatory action or investigation by a federal, state or foreign regulatory agency, or a self-regulatory organization; or a civil or criminal action related to fraud or securities laws violations. Specifically:

- s FINRA has actual knowledge of a June 17, 2014, Alberta Securities Commissions Notice of Hearing. The summary of breaches as alleged by the Staff of the Alberta Securities Commission cite the following:
 - 1.1 Neil Suresh Chandran (Chandran), Energy TV Inc. (Energy TV), Chandrans Holding Media, Inc., also known as Chandran Holdings & Media, Inc. (Chandran Holdings), and Neil Suresh Chandran, doing business as Chandran Media (Chandran Media) (collectively the Respondents) engaged in illegal trades and distributions of securities of Energy TV, Chandran Holdings and Chandran Media in Alberta;
 - 1.2 Energy TV engaged in a course of conduct which perpetrated a fraud on Energy TV investors;
 - 1.3 Energy TV and Chandran Holdings offered investors a refund of the purchase price paid for Energy TV securities;
 - 1.4 The Respondents failed to file reports of exempt distribution;
 - 1.5 Chandran authorized permitted or acquiesced in the conduct of the Respondents; and
 - 1.6 The Respondents acted contrary to the public interest.

The Notice of Hearing further notes the following:
Chandran resided in Calgary, Alberta. At all material times he was the guiding mind of, and authorized, permitted or acquiesced in the conduct of Energy TV, Chandran Holdings and Chandran Media. He was the founder, president, sole director and shareholder of Energy TV, and the president and a director of Chandran Holdings. He also carried on business under the name of Chandran Media.
Chandran authorized, permitted or acquiesced in all of the above described conduct of Energy TV, Chandran Holdings and Chandran Media.

As a result of the above, Staff of the Alberta Securities Commission alleges that each of the Respondents:

- 21.1 breached section 75(1)(a) of the Act by trading in securities without being registered with the Executive Director to do so; and
 - 21.2 breached section 110 of the Act by engaging in illegal distributions of securities without having filed and received a receipt for a preliminary prospectus or prospectus and without appropriate exemptions.
- 22 Staff further alleges that:
- 22.1 Energy TV breached section 93(b) of the Act when it engaged in a course of conduct relating to Energy TV's securities that it knew or ought to have known perpetrated a fraud on Energy TV investors.
 - 22.2 Energy TV and Chandran Holdings breached section 92(1)(b) when they offered investors a refund of the purchase price paid for Energy TV securities.
 - 22.3 The Respondents failed to file reports of exempt distribution contrary to section 6.1 of National Instrument 45-106 – Prospectus and Registration Exemptions.
 - 22.4 The conduct of each of the Respondents described above was contrary to the public interest.

Mr. Neil Chandran
Sungame Corp.
CAS-31810-H4P2N2
Page 3 of 4

The above allegations outlined by the Alberta Securities Commission Notice of Hearing have raised concerns for FINRA regarding the protection of investors and the transparency to the marketplace as it relates to the proposed corporate action request. As such, the Department has deemed SGMZ's corporate action submission to be deficient under FINRA Rule 6490(d)(3)(3).

Your Right to Appeal the Determination

As a result, the Department will cease processing documentation related to such Company-Related Action and will make no announcement on the Daily List. **Unless you request an appeal of the Department's determination in writing within seven (7) calendar days after service of this notice, your request will be closed.**

In accordance with the procedures set forth in FINRA Rule 6490, you have the right to appeal the Department's determination by submitting a written Notice of Appeal via facsimile or electronic mail, within seven (7) calendar days after service of this notice. Appeals are considered by a three-member subcommittee ("Subcommittee") comprised of current or former industry members of FINRA's Uniform Practice Code Committee. Please include your Case No. on all submissions. ***The hearing request must be received by 5:00 pm Eastern Standard Time on 12/30/2014.***

The Notice of Appeal must be sent to:

FINRA
Market Operations, 2nd Floor
9509 Key West Avenue
Rockville, MD 20850
Fax: 202-303-3938
E-mail: UPChearings@finra.org

Your written Notice of Appeal must be accompanied by proof of payment of the non-refundable Action Determination Appeal Fee of \$4,000.00 made payable to FINRA. Payment must be submitted in the following manner within seven (7) calendar days of this notice:

Bank Name: Bank of America
Bank Address: 100 West 33rd St. New York, NY 10001
ABA Number: 026009593
Account Name: FINRA Cash Concentration
Account Number: [REDACTED]
RFB or OBE as follows: CAS-31810-H4P2N2, Appeal
Swift: BOFAUS3N

Mr. Neil Chandran
Sungame Corp.
CAS-31810-H4P2N2
Page 4 of 4

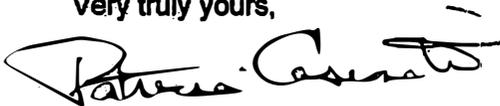
Your Notice of Appeal must set forth with specificity any and all defenses to the Department's deficiency determination. An appeal to the Subcommittee will operate to stay the processing of the Company-Related Action (i.e., the requested company-related action will not be processed during the period that the Requesting Party's appeal is pending). You may submit any additional supporting written documentation, via facsimile, electronic mail or otherwise, up until the time the appeal is considered by the Subcommittee. The Subcommittee will consider the appeal based solely on the written documents submitted by you and FINRA.

You will be notified of the date scheduled for the appeal. The Subcommittee will render a determination within three (3) business days following the day the appeal is considered by the Subcommittee. The Subcommittee's determination will constitute final action by FINRA.

If you fail to file a written request for an appeal within seven (7) calendar days after service of this notice by the Department, along with the required fees, the Department's determination shall constitute final action by FINRA.

If you have any questions, please contact FINRA Market Operations Department at 1-866-776-0800.

Very truly yours,



Patricia Casimates
Vice President, FINRA Market Operations



October 10, 2014

**MARSHAL SCHICTMAN
MARSHAL SHICTMAN & ASSOCIATES
1 OLD COUNTRY ROAD SUITE 360
CARLE PLACE, NY 11514**

MARSHAL SCHICTMAN,

This email confirmation is sent in response to your request for the **EXPRESS** assignment of / change request to a Corporate CUSIP number for:

**ISSUER: FREEVI CORP
CUSIP NUMBER: 35701W 107
ISIN NUMBER: US35701W1071
ISSUE DESCRIPTION: COM
RATE:
MATURITY:**

IMPORTANT NOTICE:

THIS MESSAGE IS FROM AN AUTOMATED MAIL SERVER.
REPLIES TO THIS SERVER ARE NEITHER MONITORED NOR ANSWERED.
THANK YOU.

The CUSIP Global Services(CGS) requires that FINAL documentation (i.e. prospectus or official statement in print or electronic form) be sent to CGS as soon as it is available. Without receipt of the final documentation by within ten days of the offering date, CGS reserves the right to suspend and/or withdraw the CUSIP identifier(s).

E-Mail addresses for final documents:

Corporate, Municipal & Govt: cusip_support@cusip.com

E-mail addresses for electronic preliminary documentation:

Corporate: cusip_corp@cusip.com
Municipal: cusip_muni@cusip.com
PPN: cusip_ppn@cusip.com
International: cusip_global@cusip.com

Please call the CUSIP Data Collection department at (212) 438-6565 with any questions.

Sincerely yours,

Gerard Faulkner
Director - Operations
CUSIP Global Services

The assignment of a CUSIP Number to a particular security by CGS is not intended to be, and should not be construed as, an endorsement of such security, a recommendation to purchase, sell or hold such security or an opinion as to the legal validity of such security.

Privacy Notice - CUSIP Global Services respects your privacy. CUSIP Global Services is managed on behalf of the American Bankers Association by S&P Capital IQ. We use your contact information to fulfill your request and service your account and to provide you with additional information from CUSIP you may find of interest. For further information, or to let us know your preferences with respect to receiving marketing materials, please visit http://www.cusip.com/pdf/CUSIP_Privacy_Policy.pdf. You can view McGraw Hill Financial's Corporate Privacy Policy at <http://www.mhfi.com/privacy>

Please be advised that the CGS has instituted an annual Data Certification initiative. The issuer will be contacted directly and asked to certify the data elements CGS has in regards to it issues.

This Confirmation was sent by email at **15:31:40 10 Oct 2014**.

www.cusip.com

CUSIP Committee on Uniform Security Identification Procedures
A registered trademark of the AMERICAN BANKERS ASSOCIATION

Delaware

PAGE 1

The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "SUNGAME CORPORATION", CHANGING ITS NAME FROM "SUNGAME CORPORATION" TO "FREEVI CORP.", FILED IN THIS OFFICE ON THE SIXTH DAY OF OCTOBER, A.D. 2014, AT 12:24 O'CLOCK P.M.

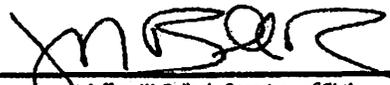
A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



4251380 8100

141259845

You may verify this certificate online
at corp.delaware.gov/authvar.shtml


Jeffrey W. Bullock, Secretary of State
AUTHENTICATION: 1756686

DATE: 10-06-14



MARSHAL SHICHTMAN & ASSOCIATES, P.C.

1 OLD COUNTRY ROAD, SUITE 360 • CARLE PLACE, NEW YORK 11514 • TEL (516) 741-5222, FAX (516) 741-5212

Tuesday, 20 June 2017

Via Certified Mail – 7003 2260 0004 3177 3146

Marva D. Simpson
Special Counsel
Office of Enforcement Liaison
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C., 20549-6010

**Re: In re: Sungame Corp.
File No 1-36058**

Counselor(s):

This office represents the Respondent in the afore-referenced issuer. Please direct any further correspondence, pleadings, discovery material, or accoutrements to this proceeding to our office.

Please accept the enclosed Answer to the 13 (a) / 12 (j) letter. Please be advised, the Respondent requests the hearing on this matter be held in person.

If you have any questions, comments, or concerns, please feel free to contact me at your earliest convenience. Thank you for your time and kind attention.

Yours, etc.,

MARSHAL SHICHTMAN & ASSOCIATES, P.C.

Marshal Shichtman, Esq.

By: Marshal Shichtman, Esq.¹, MBA, LLM

¹ Admitted to practice in the United States, State of New York; Solicitor in England & Wales.

United States of America before the
Securities and Exchange Commission
Exchange Act Release No _____
Administrative Proceeding File No 1-36058

File No 1-36058

-----X
In the Matter of

Sungame Corp.

ANSWER

Respondent.
-----X

Respondent Sungame Corp., CIK 000142506, ("SGMZ"), by and through their counsel
Marshal Shichtman & Associates, P.C., hereby submits this Answer to the letter concerning §13
(a) concerns dated 25 May 2017.

Background by way of Explanation :

1. Respondent Sungame Corp. ("SGMZ") is a retailer and distributor of 3-D hardware and developer of 3-D software which is used to add a value added elements to the 3-D hardware, and as nominal operations as a retailer of VR hardware. The respondent had between three and seven full-time employees over the years and several times that in part time employees and contractors working remotely.
2. The Respondent's comptroller, unbeknownst to the Respondent, began to have [REDACTED] [REDACTED] problems. This led to the books and records being in disarray in the best case scenario, and more commonly the worst-case scenario was they were simply not to be found, which was unfortunately discovered after it was too late.

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3. One of the Respondent's main resellers, Robert Kloihoffer, entered into an agreement with a group of individuals and schools in accordance with a rebate offered by Mr. Kloihoffer, not the Respondent, for a large order of 3D tablets. When the respondent found out about the large order, and eventually about the rebates, the Respondent was desperate in order to consummate such a large order which would generate sales sufficient to resupply its inventory and keep the research and development for the 3-D software fund and for a small period of time. To those ends, the Respondent, specifically Neil Chandran the former CEO of the Respondent, guaranteed Mr. Kloihoffer's rebate program.
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8. The ensuing chargebacks eventually promulgated three litigations: the first was Universal Processing Services of Wisconsin, L.L.C. d.b.a. Newtek Merchant Solutions v. Sungame Corp., Freevi Corp. Commander 3D, Neil Chandran, Chandran Holding Media, The Loft by Angeles Furniture Collection, L.L.C., d.b.a. the Loft, L.L.C., Scorsetti Design, L.L.C., Maria Scorsetti aka Angeles Scorsetti. Case No. 2:16-cv-000074 (Nevada) and Case No. 2:16-CV-4592 (Eastern District of New York) which was the plaintiff suing the defendants for indemnification of the aforementioned chargebacks. The case was eventually settled and Scorsetti paid approximately \$600,000 for the settlement where the money was lent to Sungame by Scorsetti and secured by 1,400 3D tablets; which eventually arrived.
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17. In summation, the Respondent was denied working capital by the litigations to pay for attorneys to defend the Respondent, denied the proceeds of sale by Schneider Brothers by their renegotiation, denied inventory to make regular sales from the inventory guarantee from the settlement of a litigation, had its books in disarray from a comptroller struggling with [REDACTED] problems, had the remainder of its books and records with Pybus who will not give either the books and records back and will not refund the amounts paid for an audit, and had their key operators unwillingly taken out of play, to ultimately strand the Respondent operationally and thus the Respondent could not file its periodic reports.
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WHEREFORE, the Respondent respectfully requests that the Hardship exemption be granted and the Commission withdraw proceedings to enforce Section 12 (j) of the Exchange Act pursuant to the authority granted in 17 CFR §232.202.

I have read the foregoing and found it true and accurate.

Dated: 16 June 2017
New York, New York

SUNGAME CORP.

By: Raj Ponniah, CEO

MARSHAL SHICHTMAN & ASSOCIATES, P.C.

Marshal Shichtman, Esq.

By: Marshal Shichtman, Esq.

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OFFICE OF
THE SECRETARY

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
Washington, D.C. 20549

JUL 27 2017

Re: In the Matter of Cibolan Gold Corporation, Medbook World Inc., Pacific Gold Corp., and
Sungame Corporation (n/k/a Freevi Corp.)

Please find enclosed the Order issued by the Securities and Exchange Commission in the
above-referenced matter.

Your attention is directed to Section IV of the Order, which requires, among other things,
that an answer be filed pursuant to Rule 220 of the Commission's Rules of Practice. The
Commission's Rules of Practice include requirements for filing answers, notice of appearance, and
other actions. The Rules of Practice can be found at
<http://www.sec.gov/about/rulesofpractice.shtml>.

If you have any questions or wish to discuss any aspect of the proceedings, you may
communicate with the Division of Enforcement attorney appearing on the service list attached to
the enclosed Order.

A handwritten signature in cursive script that reads "Brent J. Fields".

Brent J. Fields
Secretary

Enclosure



DIVISION OF
ENFORCEMENT

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E. - Room 6104 - Stop 6010
Washington, D.C. 20549-6010

David S. Frye
Senior Counsel

Direct Dial: 202-551-4728
Facsimile: 202-772-9366
E-mail: dfrye@sec.gov

July 27, 2017

BY PRIORITY MAIL EXPRESS

Sungame Corporation (n/k/a Freevi Corp.)
3091 W. Tompkins Avenue
Las Vegas, NV 89103

Re: *In the Matter of Cibolan Gold Corporation, et al.*

Dear Sir or Madam:

Pursuant to SEC Rule of Practice § 201.230, documents related to this matter are available for inspection and copying at the Securities and Exchange Commission's headquarters in Washington, D.C. Please note, however, that pursuant to SEC Rule of Practice § 201.230(f), a respondent in an SEC proceeding is responsible for bearing the cost of copying. If you wish to make arrangements for such inspection and copying, please call me at (202) 551-4728.

Sincerely,

David S. Frye
Senior Counsel

Enclosures



MARSHAL SHICHTMAN & ASSOCIATES, P.C.

1 OLD COUNTRY ROAD, SUITE 360 • CARLE PLACE, NEW YORK 11514 • TEL (516) 741-5222, FAX (516) 741-5212

Wednesday, 24 August 2017

Via Certified Mail

Re: **In re: Sungame Corp.**
File No 3-18077 (former file No. 1-36058)

Counselor(s):

This office represents the Respondent in the afore-referenced issuer.

Please direct any further correspondence, pleadings, discovery material, or accoutrements to this proceeding to our office.

Please accept the enclosed Answer to Administrative Proceeding referenced above. Please be advised, the Respondent requests the hearing on this matter be held in person.

If you have any questions, comments, or concerns, please feel free to contact me at your earliest convenience. Thank you for your time and kind attention.

Yours, etc.,

MARSHAL SHICHTMAN & ASSOCIATES, P.C.

Marshal Shichtman, Esq.

By: Marshal Shichtman, Esq.¹, MBA, LL.M

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MARSHAL SHICHTMAN & ASSOCIATES, P.C.

SEC/SGMZ

Wednesday, 24 August 2017

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United States of America before the
Securities and Exchange Commission
Exchange Act Release No 81216
Administrative Proceeding File No 3-18077 (former file No 1-36058)
-----X File No 3-18077

In the Matter of

Sungame Corp.

ANSWER

Respondent.

-----X

Respondent Sungame Corp., CIK 000142506, ("SGMZ"), by and through their counsel
Marshal Shichtman & Associates, P.C., hereby submits this Answer to the Order Instituting
Administrative Proceedings dated 26 July 2017.

Background by way of Explanation :

1. Respondent Sungame Corp. ("SGMZ") is a retailer and distributor of 3-D hardware and developer of 3-D software which is used to add a value added elements to the 3-D hardware, and as nominal operations as a retailer of VR hardware. The respondent had between three and seven full-time employees over the years and several times that in part time employees and contractors working remotely.
2. The Respondent's comptroller, unbeknownst to the Respondent, began to have [REDACTED] [REDACTED] problems. This led to the books and records being in disarray in the best case scenario, and more commonly the worst-case scenario was they were simply not to be found, which was unfortunately discovered after it was too late.

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3. One of the Respondent's main resellers, Robert Kloihoffer, entered into an agreement with a group of individuals and schools in accordance with a rebate offered by Mr. Kloihoffer, not the Respondent, for a large order of 3D tablets. When the respondent found out about the large order, and eventually about the rebates, the Respondent was desperate in order to consummate such a large order which would generate sales sufficient to resupply its inventory and keep the research and development for the 3-D software fund and for a small period of time. To those ends, the Respondent, specifically Neil Chandran the former CEO of the Respondent, guaranteed Mr. Kloihoffer's rebate program.
 4. Respondent was working on multiple tracks in order to secure funding for inventory and 3-D software development by working with a European concern called Schneider Brothers in late 2014 to sell securities to. The proposed transaction was 50 million shares for a dollar a share to generate \$50 million to fund inventory, research and development for the 3-D software, and working capital. The respondent, Kloihoffer, and the contemplated purchasers, agreed that if all else went bad, the proceeds of sale from the Schneider Brothers transaction would be used to fund the rebate. This material definitive agreement was filed on form 8K on April 30th, 2015.
 5. In late 2014 Sungame Corp. changed its name at the State level to Freevi Corp.. Sungame (n.k.a. Freevi) then duly submitted and did in fact change its CUSIP number to the new name Freevi Corp.. Upon submission to FINRA to officially change the name in the public markets, FINRA then denied the name change under FINRA rules. The authority of FINRA to deny sovereign state powers to govern constituent entities without specific federal

preemption is questionable; and as such the Respondent has left the name change in place.

(See Exhibit A)

6. In the summer of 2015, a Chinese port had a fire resultant from the explosion of batteries. This explosion delayed the shipment to satisfy the Kloihoffer order by the manufacturer recalling the 3-D tablets to inspect the batteries.
7. Subsequent to the summer of 2015 Schneider Brothers began intonations to renegotiate the securities purchase originally agreed to. The subsequent agreement significantly delayed the purchase of the securities from the respondent. Schneider Brothers then demanded, as part of their renegotiation, to have a CFO recommended by them in conjunction with providing working capital in April 2015. Schneider Brothers then implemented their CFO, Nicholas Irwin, who performed no work and did not provide any working capital.
8. Since the units could not be delivered for the Kloihoffer order and the proceeds of sale from the Schneider Brothers transaction were significantly delayed and could not fund any of the contemplated rebates, the Kloihoffer purchasers began to chargeback their credit cards. It is worth mentioning that Sungame Corp. was using Scorsetti Designs to process their credit cards as Respondent started out by sharing office space and Scorsetti received beneficial rates.
9. The ensuing chargebacks eventually promulgated three litigations: the first was Universal Processing Services of Wisconscion, L.L.C. d.b.a. Newtek Merchant Solutions v. Sungame Corp., Freevi Corp. Commander 3D, Neil Chandran, Chandran Holding Media, The Loft by Angeles Furniture Collection, L.L.C., d.b.a. the Loft, L.L.C., Scorsetti Design, L.L.C., Maria

Scorsetti aka Angeles Scorsetti, Case No. 2:16-cv-000074 (Nevada) and Case No. 2:16-CV-4592 (Eastern District of New York) which was the plaintiff suing the defendants for indemnification of the aforementioned chargebacks. The case was eventually settled and Scorsetti paid approximately \$600,000 for the settlement where the money was lent to Sungame by Scorsetti and secured by 1,400 3D tablets; which eventually arrived.

10. The Second litigation was Moskowitz, et al v. Sungame, et al (Case No. 1:15CV06663, Eastern District of New York) was the Plaintiffs suing the defendants for the purchase price and rebates of the 3D tablets. That litigation is ongoing.
11. The third litigation was between Newtek and the purchasers for fraudulent chargeback and is ostensibly beyond the purview of this Answer.
12. Sungame had to pay for representation of the litigations, settlement, and had the vast majority of their inventory effectively locked up and starved Sungame of any working capital.
13. There was also another litigation, which Sungame was not involved in, where the manufacturer of the 3D tablets, Truly, was sued by a contesting patent holder for the 3D technology which effectively stopped production of the limited run specialty units.
14. Meanwhile, the accounting for the sales, chargebacks, rebates and assorted transactions had to be reclassified and the original documentation was misplaced by the comptroller. Since the comptroller was undergoing [REDACTED] issues and Sungame's certifying accountant did not do a GAAS audit, and was subsequently barred from practice by the PCAOB (See PCAOB Release No. 105-2017-003), the Respondent had no idea how dire the accounting position was.

-
15. The Respondent then hired Pybus & Co. to be its certifying accountant, and paid Pybus upfront, in accordance with PCAOB rules. Pybus, prior to performing any substantive work on the Respondent, then was investigated by the PCAOB and used the retainer for representation and refused to give the Respondent any money back, or return the books and records salvaged to the Respondent.
16. Then in early 2017 the Respondent's main sales person, Neil Chandran, was arrested stemming from charges of larceny arising from the sale of 3D tablets to, under information and belief, to the same purchasers from the Kloihoffer order.
17. In April 2017 the CEO of the Respondent, Raj Ponniah, suffered a [REDACTED]
18. In summation, the Respondent was denied working capital by the litigations to pay for attorneys to defend the Respondent, denied the proceeds of sale by Schneider Brothers by their renegotiation, denied inventory to make regular sales from the inventory guarantee from the settlement of a litigation, had its books in disarray from a comptroller struggling with [REDACTED] problems, had the remainder of its books and records with Pybus who will not give either the books and records back and will not refund the amounts paid for an audit, and had their key operators unwillingly taken out of play, to ultimately strand the Respondent operationally and thus the Respondent could not file its periodic reports.
19. Given the aforementioned, the Respondent respectfully asserts that the Respondent qualifies for a Continuing Hardship Exemption as specified in 17 CFR §232.202 as it cannot perform everything at once within the allotted time frame, and undertakes to become current in its Periodic Reporting obligations of Section 13 of the Exchange Act.

Objection to Service

20. On 16 June 2017, the Respondent Sungame had answered the initial letter dated 25 May 2017. In the initial letter the AP file № 1-36058, and switched to the instant file number. In that answer, Respondent requested that Respondent's counsel be served at his office from that point forward. No further service was received at Respondent's counsel office.
21. Furthermore, the letter dated 27 July 2017 containing the OIP was received on or about Monday, 21 August 2017.
22. Furthermore, the OIP contained in the correspondence dated 27 July 2017 is not signed by an Administrative Law Judge.
23. Furthermore, the certificate of service contained in the OIP dated 27 July 2017 does not contain a date.
24. While the Respondent is willing to cooperate and participate in the Administrative Proceeding, the Respondent objects to the institution and service of the OIP and the ensuing timelines; specifically the 10 day response period before the Respondent is deemed to have defaulted. (See Exhibit B)

WHEREFORE, the Respondent respectfully requests that the Hardship exemption be granted and the Commission withdraw proceedings to enforce Section 12 (j) of the Exchange Act pursuant to the authority granted in 17 CFR §232.202.

Dated: 24 August 2017
Carle Place, New York

MARSHAL SHICHTMAN & ASSOCIATES, P.C.

Marshal Shichtman, Esq.

By: Marshal Shichtman, Esq.
Counsel for Respondent
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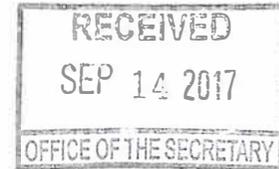


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Friday, September 08, 2017

Via Certified Mail



Re: **In re: Sungame Corp.**
File № 3-18077 (former file №. 1-36058)

Counselor(s):

This office represents the Respondent in the afore-referenced issuer.

**PLEASE DIRECT ANY FURTHER CORRESPONDENCE, PLEADINGS,
DISCOVERY MATERIAL, OR ACCOUTREMENTS TO THIS PROCEEDING
TO OUR OFFICE.**

Please accept the enclosed Answer to the Order to Show Cause referenced above. Please be advised, the Respondent requests the hearing on this matter be held in person.

If you have any questions, comments, or concerns, please feel free to contact me at your earliest convenience. Thank you for your time and kind attention.

Yours, etc.,

MARSHAL SHICHTMAN & ASSOCIATES, P.C.

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MARSHAL SHICHTMAN & ASSOCIATES, P.C.

SEC/SGMZ

Wednesday, 24 August 2017

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